



ANNUAL BUDGET OF BUFFALO CITY METROPOLITAN MUNICIPALITY

2025/2026 to 2027/2028

**DRAFT MEDIUM TERM REVENUE AND
EXPENDITURE FRAMEWORK (MTREF) BUDGET**



26 MARCH 2025

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ABBREVIATIONS AND ACRONYMS

AMR	Automated Meter Reading	KPI	Key Performance Indicator
ASGISA	Accelerated and Shared Growth Initiative South Africa	KWh	Kilowatt per hour
BCMM	Buffalo City Metropolitan Municipality	ℓ	Litre
BCDA	Buffalo City Development Agency	LED	Local Economic Development
BSC	Budget Steering Committee	MBRR	Municipal Budgeting and Reporting Regulations
CBD	Central Business District	MDGS	Metro Growth and Development Strategy
CFO	Chief Financial Officer	MEC	Member of the Executive Committee
CM	City Manager	MFMA	Municipal Finance Management Act
CoGTA	Cooperative Government & Traditional Affairs	MIG	Municipal Infrastructure Grant
CPI	Consumer Price Index	MMC	Member of Mayoral Committee
CRRF	Capital Replacement Reserve Fund	MPRA	Municipal Property Rates Act
DBSA	Development Bank South Africa	MSA	Municipal Systems Act
DoRA	Division of Revenue Act	MTEF	Medium-term Expenditure Framework
DWA	Department of Water Affairs	MTREF	Medium-term Revenue and Expenditure Framework
EE	Employment Equity	NDPG	Neighbourhood Development Partnership Grant
EEDSM	Energy Efficiency Demand Side Management	NERSA	National Electricity Regulator South Africa
EM	Executive Mayor	NGO	Non-Governmental Organisations
EPWP	Expanded Public Works Programme	NKPIs	National Key Performance Indicators
FBS	Free Basic Services	OP	Operational Plan
FMG	Finance Management Grant	PMS	Performance Management System
GAMAP	Generally Accepted Municipal Accounting Practice	PPE	Property, Plant and Equipment
GDP	Gross Domestic Product	PPP	Public Private Partnership
GFS	Government Financial Statistics	PTIS	Public Transport Infrastructure System
GRAP	Generally Recognized Accounting Practice	SALGA	South African Local Government Association
HR	Human Resources	SANS	South African National Standard
HSDG	Human Settlement Development Grant	SDBIP	Service Delivery Budget Implementation Plan
HSRC	Human Science Research Council	SMME	Small Micro and Medium Enterprises
IDP	Integrated Development Plan	ISUPG	Informal Settlement Upgrading & Partnership Grant
ELIDZ	East London Industrial Development Zone	USDG	Urban Settlement Development Grant
IT	Information Technology	VAT	Value Added Tax
kℓ	Kilolitre	WSA	Waster Services Authority
Km	Kilometre	WSDP	Water Services Development Plan
KPA	Key Performance Area		

PART 1 – ANNUAL BUDGET

1.1 EXECUTIVE MAYOR’S REPORT

As Buffalo City Metropolitan Municipality, our resolve is based on servicing our communities wherever they live. We are mandated to build a Metro that is efficient, effective, and responsive. To also accelerate service delivery and supporting the indigent.

It is important to note that these mandates can never be successful on their own, it becomes important that as a collective, we work together in identifying the challenges raised by our communities in the Integrated Development Plan roadshows and rectify them immediately.

As we Revive, Recommit and Deliver, our budget is based on what the people are telling us they want in their communities through IDPs. This is our last term of this current council, we have improved, delivered and we are also finishing quite a number of projects we have started in previous terms. Our IDP therefore continues to remain one of the key strategic instruments to improve the quality of life of our residents and guide the long-term sustainability of the Metro. It provides us with a roadmap for how we are prioritizing people’s needs, effectively using scarce resources, speeding up delivery of services, attracting additional investments and new funds, promoting sustainability, strengthening democracy, and improving transparency, coordinating as the three spheres to meet the developmental needs of our people.

Therefore, it is imperative that we understand its importance in guiding future developments in our city. Our development must be intentional and ambitious with the aim of making a difference and transforming our Metro to be a world-class city with excellent infrastructure, digital connectivity, efficient and quality services, thriving nature and wildlife, booming economy, and a prosperous society. These objectives always need a financial muscle and viability to make sure we achieve our targets.

In these tough economic times, strong revenue and expenditure management is fundamental to the financial sustainability of the municipality which is critical in terms of achieving the City's service delivery and economic objectives. The reality is that BCMM is faced with development backlogs that emanate from historical background. But BCMM has a well-defined political and administrative governance system with two distinct functions which are the legislative and executive function. These are supported by an administration which focuses on administrative governance and service delivery.

Our vision is clearly expressed in the Metro Growth and Development Strategy (MGDS) vision 2030. This strategy seeks to co-ordinate all efforts of the municipality, labour, business and other stakeholders towards the creating a Metro that is economically productive, spatially integrated, globally connected, green, safe and well-governed. Equally to this, we have to create opportunities for our people to be employed and give skills to the young people so that they can be employable. The total number of unemployed people within Buffalo City constitutes 17.09% of the total number of unemployed people in Eastern Cape Province. The Buffalo City Metropolitan Municipality experienced an average annual increase of 7.69% in the number of unemployed people, which is worse than that of the Eastern Cape Province which had an average annual increase in unemployment of 6.77%. When comparing unemployment rates among regions within Buffalo City Metropolitan Municipality, Mdantsane, Chalumna Sub-metro Region has indicated the highest unemployment rate of 43.9%, which has increased from 29.3% in 2013.

In terms of developing our community, the Metro has improved the number of households with access to sanitation services.

Buffalo City Metropolitan Municipality (BCMM) is a Water Services Authority (WSA) as well as a Water Services Provider (WSP), providing Water, Sanitation, and Scientific Services with their primary duty being provision of water and sanitation services to the municipality. The municipal Water Division achieved 99% compliance with prescribed national water quality standards in the year under review.

As the municipality continues to grow, large-scale investment in wastewater infrastructure is required to add capacity and keep up with the latest technology and treatment standards.

BCMM has also accelerated its focus on waste management, more particularly the removal of illegal dumps, regular street cleaning and waste removal.

The Metro is working hard to get the basics right and it is getting there. We have seen the results; our Metro is cleaner and greener. We urge our residents and communities to please play their part and take responsibility for the waste you are generating and disposing of. Waste not disposed of correctly has a direct impact on your health and well-being, causing disease, flooding and poses a threat to our environment.

The Metro has recently spent over R220 million upgrading Reeston Wastewater Treatment Works, in preparation for diversion of Central Wastewater Treatment Works, to open development in Amalinda, Wilsonia, Reeston, and other adjacent areas.

Buffalo City Metropolitan Municipality undertakes to prioritise housing and related services, identify and designate land for human settlements development, initiate, co-ordinate, facilitate, promote and enable appropriate human settlements development as mandated by the Constitution of the Republic of South Africa. We are currently facing the issue of vacant land that is being invaded in and around BCMM. People are in desperate need of housing development. The public land is vested in the state and it has proven to be a very difficult exercise to access state land as compared to accessing privately owned land. Purchasing for more land by the BCMM needs to be prioritized.

BCMM is experiencing a total number of households increased at an average annual rate of 1.56% from 2012 to 2022, which is higher than the annual increase of 1.62% in the number of households in South Africa. The increase comes with challenges like immediate need of water, electricity and sanitation. Drawing on the household infrastructure data of a region is of essential value in economic planning and social development.

BCMM has received level 2 certificate to be able to build our own houses instead of waiting for Human Settlements to do that on our behalf. That is a great milestone that we have achieved as this Metro Municipality. To fulfil our mandate of improving the lives of the people of Buffalo City Metro we will continue to allocate 70% of our total capital budget to infrastructure development.

BCMM continues to spend funds on provision of water, building of roads and the servicing and upgrading of our electricity network. On our road's infrastructure, we continue to receive complaints from the public. But since the launch of the national supported Operation Valazonke, the Metro continues to work hard in fixing our ailing road infrastructure due to inclement weather conditions in our Metro. We are proud to say many roads have been permanently fixed. Well maintained roads are crucial to ensuring the durability of our roads and the safety of our road users.

For electricity, in terms of National requirements BCMM should reduce consumption of Electrical Energy. The Metro has vast potential within the city to reduce reliance on external energy sources. BCMM is exploring solar energy supply from an Independent Power Producers. This project aims to reduce our dependence on Eskom but will also improve energy efficiency in the Metro. Due to increasing tariffs, BCMM continue to engage with National Electricity Regulator of South Africa, to find solutions to help our struggling residents. Also, it is important to note that we cannot do these alone, we need external support from other partners.

It is a reality that the Metro single-handed will not be able to change and transform our city, we will need key partners and will need to make strategic interventions to drive the developmental agenda of our city. We are making progressive strides with our strategic partners, the East London Industrial Development Zone, Buffalo City Developmental Agency, Transnet, Mercedes Benz South Africa and Chambers of Business, International Partners, and Provincial and National Government to collectively steer our city for economic growth, prosperity, and long-term sustainability. We have regular meetings

with the MBSA and ELIDZ on plans to develop and attract investors. MBSA is generating its own electricity, what can we learn from them from the City.

We need to revive, recommit, and deliver for our people.

Thank you.

Cllr Princess Faku

BCMM Executive Mayor

1.2 COUNCIL RESOLUTIONS

On 26 March 2025 the Council of Buffalo City Metropolitan Municipality convenes to consider the Draft Revised 2025/2026 Integrated Development Plan (IDP), Draft 2025/2026 Medium Term Revenue and Expenditure Framework (MTREF) and Draft Built Environment Performance Plan (BEPP): BCMM Catalytic Land Development Programmes. It is recommended that the Council approves and adopts the following resolutions:

1. The Council of Buffalo City Metropolitan Municipality, acting in terms of Section 34 of the Municipal Systems Act, 32 of 2000 **notes** the Draft 2025/2026 Integrated Development Plan (IDP).
2. The Council of Buffalo City Metropolitan Municipality **notes** the Draft Revised Buffalo City Metropolitan One Plan, a summary of which is captured in Section D of the Revised 2025/2026 IDP.
3. The Council of Buffalo City Metropolitan Municipality, acting in terms of Division of Revenue Act (DoRA), **notes** the Draft 2025/2026 Built Environment Performance Plan (BEPP): BCMM Catalytic Land Development Programmes.
4. The Council of Buffalo City Metropolitan Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) **notes**:
 - 4.1. The Consolidated Draft Annual Budget of the municipality for the 2025/2026 MTREF and the multi-year and single-year capital appropriations as set out in the following tables:
 - 4.1.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 19}**;

- 4.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 20}**;
- 4.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 21}**; and
- 4.1.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 22}**.
- 4.1.5. Financial Position as contained on **{Table 23}**;
- 4.1.6. Budgeted Cash Flows as contained on **{Table 24}**;
- 4.1.7. Reserves and accumulated surplus reconciliation as contained on **{Table 25}**;
- 4.1.8. Asset management as contained on **{Table 26}**; and
- 4.1.9. Basic service delivery measurement as contained on **{Table 27}**.

4.2. The Draft Annual Budget of the parent municipality for the 2025/2026 MTREF and the multi-year and single-year capital appropriations as set out in the following tables:

- 4.2.1. Budgeted Financial Performance (revenue and expenditure by functional classification) as contained on **{Table 95}**;
- 4.2.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained on **{Table 96}**;
- 4.2.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 97}**; and
- 4.2.4. Multi-year and single-year capital appropriations by municipal vote and functional classification and associated funding by source as contained on **{Table 98}**.
- 4.2.5. Budgeted Financial Position as contained on **{Table 99}**;
- 4.2.6. Budgeted Cash Flows as contained on **{Table 100}**;
- 4.2.7. Reserves and accumulated surplus reconciliation as contained on **{Table 101}**;
- 4.2.8. Asset management as contained on **{Table 102}**; and

- 4.2.9. Basic service delivery measurement as contained on **{Table 103}**.
- 4.3. The Draft Annual Budget of the municipal entity (BCMDA) for the 2025/2026 MTREF as set out in the following tables:
- 4.3.1. Budgeted Financial Performance (revenue by source and expenditure by type) as contained on **{Table 71}**;
 - 4.3.2. Budgeted Financial Position as contained on **{Table 73}**;
 - 4.3.3. Budgeted Cash Flows as contained on **{Table 74}**;
 - 4.3.4. Budgeted Capital by asset class and Funding as contained on **{Table 72}**
5. The Council of Buffalo City Metropolitan Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **notes** tariffs (percentage increase) contained on **{Table 39}** effective from 1 July 2025:
- 5.1. Property rates – as set out in Annexure F
 - 5.2. Electricity charges– as set out in Annexure F
 - 5.3. Water charges – as set out in Annexure F
 - 5.4. Sanitation services – as set out in Annexure F
 - 5.5. Solid waste services – as set out in Annexure F
 - 5.6. Other services as set out in Annexure F
6. To give proper effect to the Consolidated Draft Annual Budget, the Council of Buffalo City Metropolitan Municipality **notes**:
- 6.1. That an indigent subsidy be granted to registered indigents in terms of Council's Indigent Policy.
 - 6.2. That an indigent consumer be given an average social subsidy package on his/her account per month, which includes a maximum of 50kwh for electricity and 6kl for water as contained on table 15.
7. The Buffalo City Metropolitan Municipality Council **notes** the revised budget related policy:
- 7.1. Tariff Policy– as set out in Annexure G

7.2. Property Rates Policy– as set out in Annexure H

7.3. Investment & Cash Management Policy – as set out in Annexure T

8. That Council **notes** the budget-related policies adopted in the previous financial years and where no amendments have been made after review, as listed in Section 2.4.1 of this report and are available on BCMM's website at www.buffalocity.gov.za .
9. That in terms of Section 24(2)(c)(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium-term revenue and expenditure framework as set out in Supporting Table SA7 **{Table 34}** be **noted**
10. That in terms of Section 24(2)(c)(iv) of the Municipal Finance Management Act, 56 of 2003, the Draft Revised 2025/2026 Integrated Development Plan be **noted**
11. Council **notes** that the Consolidated Draft 2025/2026 MTREF Budget tabled for adoption is structured in terms of the Buffalo City Metropolitan Municipality votes and functions.
12. MFMA Circular 129 and 130 for the Draft 2025/2026 MTREF attached as Annexure W be **noted** by Council.

P. FAKU

EXECUTIVE MAYOR

BUFFALO CITY METROPOLITAN MUNICIPALITY

1.3 EXECUTIVE SUMMARY

We are presenting this Medium-Term Revenue and Expenditure Framework budget for 2025/26 under very challenging conditions for the economy globally, domestically, and locally.

At a global level, there is increased tension in so far as geopolitics with economic protectionism and trade wars characterising the outlook. This is an environment that often leads to low investment as companies adopt a conservative approach, keeping their money or allocating it to low-risk investments.

This has an impact to our domestic economy which has not seen decisive growth accompanied by rising debt levels for the national government. This is part of what informed the uncertainty around the national budget, more particularly around the increase of Value Added Tax. We now know that VAT has been increased by 0.5 percent in the current year with another 0.5 percent to be implemented next year.

These increases in VAT will compound our challenges of an overstretched consumer. This realisation has led us to adopt virtually low tariff and service charge increases. We have also acknowledged that our city's revenue base has not positively changed over the years—a reality that has led us to rethink and refocus our projects and initiatives towards growing our revenue base.

Part of the measures for growing our revenue base and creating a thriving economy is implementing our economic recovery and investment plan which includes:

- Automotive consolidation and value chain localization (retain MBSA, build on ELIDZ supplier park, establish automotive incubator, shift to auto digital hub)
- Diversification towards a future fit economy (digital, green, agro-industry, creative economy, tourism)
- Inclusivity (township economy, small enterprise support, local procurement, incubator programmes, public employment programmes, future skills hub)
- Enabling infrastructure (port, roads, water and sanitation, digital)

- Investment retention and promotion (red-tape reduction, becoming the cheapest metro to do business by 2026, investment centre with automated property application process)
- Eco-system co-ordination and partnerships (leveraging rest of government and state through DDM, partnerships with Border Kei Business Chamber around Invest Buffalo City, Business Intelligence Desk)

Financial stability and sustainability remain a key focus for our 2025/2026 MTREF together with looking after the needs of all our residents. We have observed that the Revenue base has remained stagnant only increasing by the increase in the annual tariffs. In order for the city to grow there needs to be growth in the revenue base from new investments and expansion of current investments. Revenue enhancement strategies to enhance the revenue base were considered in the Mayoral Lekgotla and they amongst others include:

- Optimisation of investment property usage;
- Introduction of new revenue streams;
- Centralisation and automation of cash collection points;
- Densification of our City through the development of vacant land parcels in line with the City's SDF.
- Protection and productive utilisation of our land parcels,
- Prioritising revenue-generating infrastructure projects,

In order to achieve long-term financial stability, stronger controls within BCMM are critical and several interventions have already been implemented in a bid to achieve more accurate billing, and revenue collection as well as reducing the backlog of queries. Increased review and reconciliation are some of the internal control measures that are underway to provide reasonable steps to prevent or significantly reduce these instances. The City is strengthening financial management, driving operational efficiency and enforcing good governance and financial accountability.

Our budget prioritises the people of Buffalo City by ensuring consistent service delivery and development within the available means. Our approach to financial stability and sustainability is meant to assist the residents by ensuring that they continue to have a credible institution of local government that operates into the future.

Table 1: Consolidated Overview of the Draft 2025/2026 MTREF Budget

DESCRIPTION	2024/2025 ADJUSTMENT BUDGET	2025/2026 DRAFT BUDGET	INCREASE OR (DECREASE) %	2026/2027 DRAFT BUDGET	2027/2028 DRAFT BUDGET
Total Operating Revenue	10 265 206 291	10 906 341 030	6,25	11 389 113 640	11 979 507 431
Total Operating Expenditure	10 260 010 379	10 904 464 713	6,28	11 387 200 536	11 976 783 288
Surplus/(Deficit) for the year	5 195 912	1 876 317		1 913 104	2 724 143
Total Capital Expenditure	1 433 733 873	1 152 893 527	(19,59)	1 168 959 530	1 206 525 957
Total Opex and Capex Budget	11 693 744 252	12 057 358 240		12 556 160 066	13 183 309 245

The following budget principles informed the compilation of the draft 2025/2026 MTREF:

- Consumer Price Inflation (CPI), 4.3% in 2025/2026, 4.6% in 2026/2027 and 4.4% in 2027/2028 financial year;
- High unemployment rate resulting in high bad debts, the revenue collection rate has been projected at 76% in 2025/26, 78% in 2026/2027 and 79% in 2027/2028 financial year;
- The National Energy Regulator of South Africa (NERSA) has approved an increase of 12.74% in Electricity Bulk purchases, in turn the City will use the NERSA bulk purchase increase for revenue tariff increase as the MYPD was long set aside by the courts. The use of this bulk component is against the proposed application to NERSA based on the cost of supply. Any changes in our application will be effected in the Final Budget to be tabled by the 31 May 2025. For the outer years, electricity tariffs are projected to increase by CPI;
- The guidance provided on MFMA Circulars has been followed in projecting salary and wage increases of 5.05% in 2025/2026, 5.35% in 2026/2027 and 5.65% in 2027/2028. The basis for using the MFMA circular is that the Current wage agreement.
- Amatola Water Board has approved an increase in bulk water tariffs of 7.26% from 01 July 2025. Therefore, in pursuit for full cost of recovery for the Metro, the water

service tariff increase is projected at 9.80% throughout the 2025/2026 MTREF and take into account the cost of repairs and maintenance

Considering the above indicators, the City's consolidated operating revenue increased by 6.25% for the 2025/2026 financial year when compared to the 2024/2025 adjustment budget. The operating revenue increase is mainly attributable to tariff increases and the implementation of the new general valuation roll. For the two outer years, operational revenue will increase by 4.43% and 5.18% respectively.

The consolidated operating expenditure increase is 6.28% from 2024/2025 adjustment budget to the 2025/2026 budget year. The operating expenditure increase is mainly attributable to employee costs, electricity bulk purchases and debt impairment.

BCMM is striving to budget for a surplus over the MTREF, with the intention of building cash reserves to increase investment in economic and social capital expenditure, thereby reducing reliance on grant funding.

1.4 OPERATING REVENUE FRAMEWORK

In these tough economic times strong revenue management is fundamental to the financial sustainability of the municipality which is critical in terms of achieving the City's service delivery and economic objectives. The reality is that the City is faced with development backlogs that emanate from the historical background. Furthermore, economic circumstances, such as increasing rates of unemployment and poverty impact the ability of households to pay their accounts.

The City will focus on ensuring that all billable revenue is correctly charged and adequately collected. Improved revenue generation allows for the City to deliver quality services and thereby improving quality of life of communities.

Cost containment measures are being implemented by the City in an effort to achieve operational efficiency and avoid budget deficit. The implementation of these initiatives over the MTREF period will ensure the financial sustainability of the municipality.

The City's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy.
- Growth in the City and continued economic development.
- Efficient revenue management, which aims to ensure an annual collection rate for property rates and other key service charges for the 2025/2026 financial year that is within the National Treasury acceptable norms.
- The Municipality is implementing Credit Control measures to ensure acceptable norms and standards are achieved. In addition, the relevant policies are in the process of being reviewed to ensure compliance.
- Implement electricity tariff increases that are in line with the National Electricity Regulator of South Africa (NERSA) Guidelines and approval.
- Achievement of full cost recovery of specific user charges especially in relation to trading services.
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service.
- Perform regular Supplementary Valuations.
- Monthly supplementary valuations are performed to update General Valuation roll.
- Implementation of a General Valuation every four years in terms of the Municipal Property Rates Act.
- The city is currently implementing the 2022 General Valuation roll and will be implementing the next General Valuation roll on 01 July 2027.
- Implementation of an automated meter reading as opposed to a manual process where feasible.
- The city has a Meter Reading System that is utilised by the Billing Section for collecting readings for non-smart meters. The department utilises the system to validate and ensure accuracy of the readings as part of the billing process. The readings are collected by the meter reader and are input into a hand-held

device. The readings from the handheld device go into the Meter Reading System where they are collated for sending to the Financial System. The city has a Smart Metering System for managing readings for smart meters.

- Increase ability to extend new services and recover costs.
- The municipality's Indigent Policy and rendering of free basic services.
- In terms of its Constitutional obligation, BCMM provides a monthly indigent subsidy to registered indigent customers (All services in relation to Urban and only free Basic Electricity in relation Rural). BCMM has an Indigent Support Policy and By-law in place that governs the application process and financial aspects. Council reviews the Indigent Support Policy annually. The policy stipulates and prescribes the qualifying criteria for a domestic household based on gross household income equal to two social grants per month or property value equal to or less than R250,000. The subsidy relates to electricity (50kWh), water (6kl), refuse removal, sanitation, property rates. Every month, with the monthly billing, the indigent subsidy is granted on the Indigent Beneficiaries' accounts. For free basic electricity, customer claim their 50kWh every month via the vending system.
- The intention of the Indigent support policy is to assist the beneficiary with basic services and to rehabilitate the beneficiary to be able to exit the indigent support provision. Annually the municipality is provided with equitable share from National Government that funds the monthly provision of Free Basic Services to the beneficiary in terms of the annual Division of Revenue Act.
- Creating a conducive environment to attract potential investors; and
- Review of the Spatial Development Framework to allow proper use and densification of land parcels:

The following table is a summary of the draft 2025/2026 MTREF (classified by main revenue source):

Table 2: Summary revenue classified by revenue source

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue									
Exchange Revenue									
Service charges - Electricity	2,199,541	2,147,071	2,385,332	2,835,814	2,835,814	2,835,814	3,197,096	3,368,461	3,576,969
Service charges - Water	1,255,133	738,617	918,430	911,568	911,568	911,568	1,000,901	1,066,360	1,136,100
Service charges - Waste Water Management	470,773	482,231	559,118	603,379	603,379	603,379	632,342	662,062	691,192
Service charges - Waste Management	387,546	398,396	470,948	535,777	535,777	535,777	561,494	587,884	613,751
Sale of Goods and Rendering of Services	109,848	109,051	123,512	153,110	153,110	153,110	159,693	167,039	174,389
Agency services	30,536	23,879	19,547	28,177	28,177	28,177	29,389	30,740	32,093
Interest earned from Receivables	176,561	300,755	389,110	222,299	222,299	222,299	231,858	242,523	253,194
Interest earned from Current and Non Current Assets	33,086	47,660	51,630	25,656	25,656	25,656	70,584	73,693	77,011
Rental from Fixed Assets	21,116	24,501	23,226	24,263	24,263	24,263	25,306	26,470	27,635
Operational Revenue	690,424	48,442	57,464	88,261	88,261	88,261	114,415	120,885	127,582
Non-Exchange Revenue									
Property rates	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	2,328,401	2,435,508	2,542,670
Surcharges and Taxes			-	-	-	-	-	-	-
Fines, penalties and forfeits	12,408	6,974	65,438	9,691	9,691	9,691	10,108	10,573	11,038
Licences or permits	12,128	12,216	13,698	14,022	14,022	14,022	14,625	15,298	15,971
Transfer and subsidies - Operational	1,099,255	1,192,815	1,382,876	1,636,167	1,766,562	1,766,562	1,732,087	1,758,698	1,851,994
Fuel Levy	-	719,203	741,926	777,132	777,132	777,132	798,042	822,919	847,918
Gains on disposal of Assets	1,362	409	113	-	-	-	-	-	-
Other Gains	15,354	9,131	23,419	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	8,248,985	8,052,721	9,353,422	10,134,811	10,265,206	10,265,206	10,906,341	11,389,114	11,979,507

Table 3 below reflect the percentage growth for each revenue source over the MTREF period.

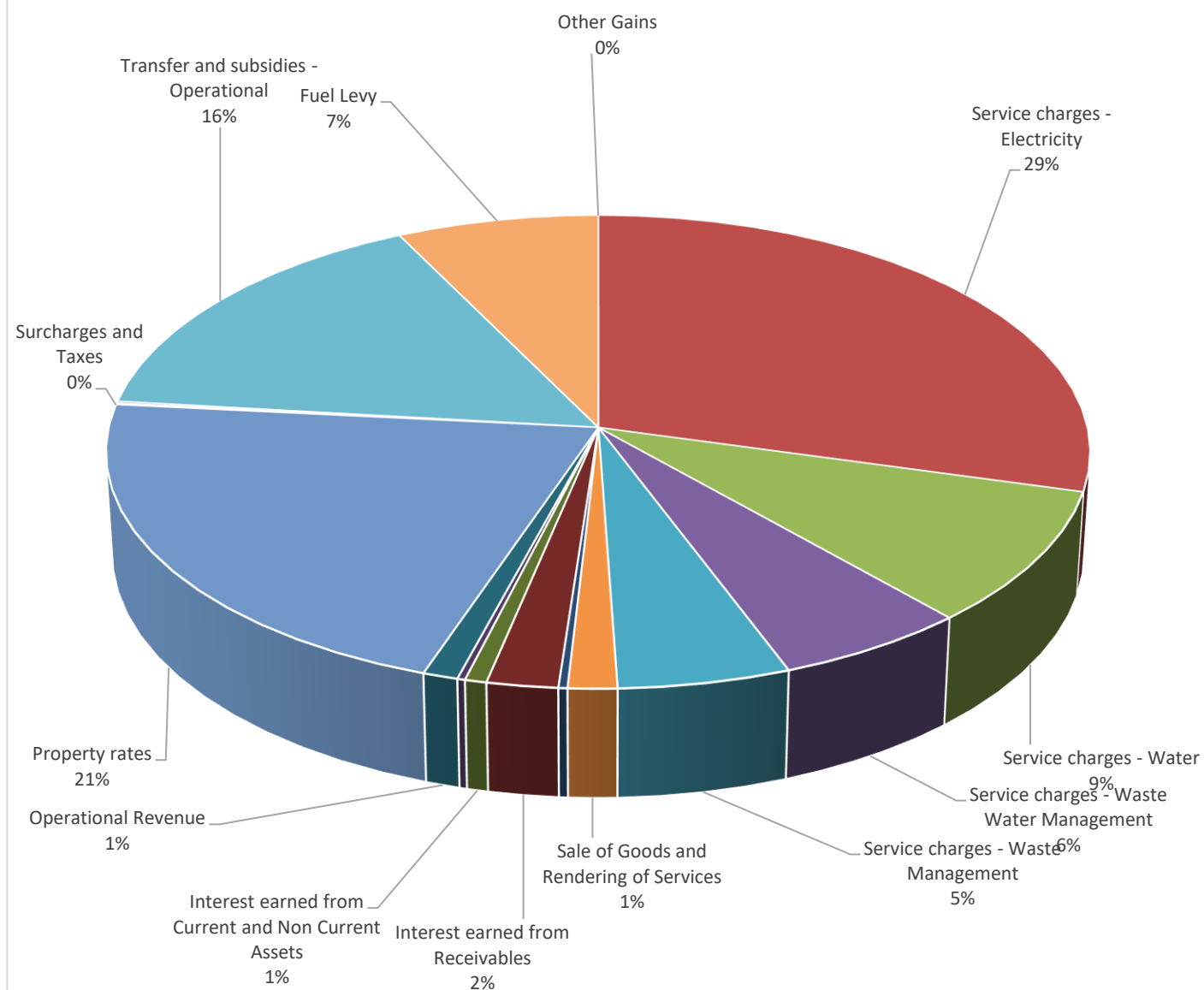
Table 3: Percentage growth in revenue by main revenue source

Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework						
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	%	Budget Year +1 2026/27	% Growth	%	Budget Year +2 2027/28	%
Revenue													
Exchange Revenue													
Service charges - Electricity	2,199,541	2,147,071	2,385,332	2,835,814	2,835,814	2,835,814	3,197,096	29%	3,368,461	5.36	30%	3,576,969	30%
Service charges - Water	1,255,133	738,617	918,430	911,568	911,568	911,568	1,000,901	9%	1,066,360	6.54	9%	1,136,100	9%
Service charges - Waste Water Management	470,773	482,231	559,118	603,379	603,379	603,379	632,342	6%	662,062	4.70	6%	691,192	6%
Service charges - Waste Management	387,546	398,396	470,948	535,777	535,777	535,777	561,494	5%	587,884	4.70	5%	613,751	5%
Sale of Goods and Rendering of Services	109,848	109,051	123,512	153,110	153,110	153,110	159,693	1%	167,039	4.60	1%	174,389	1%
Agency services	30,536	23,879	19,547	28,177	28,177	28,177	29,389	0%	30,740	4.60	0%	32,093	0%
Interest earned from Receivables	176,561	300,755	389,110	222,299	222,299	222,299	231,858	2%	242,523	4.60	2%	253,194	2%
Interest earned from Current and Non Current Assets	33,086	47,660	51,630	25,656	25,656	25,656	70,584	1%	73,693	4.40	1%	77,011	1%
Rental from Fixed Assets	21,116	24,501	23,226	24,263	24,263	24,263	25,306	0%	26,470	4.60	0%	27,635	0%
Operational Revenue	690,424	48,442	57,464	88,261	88,261	88,261	114,415	1%	120,885	5.66	1%	127,582	1%
Non-Exchange Revenue													
Property rates	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	2,328,401	21%	2,435,508	4.60	21%	2,542,670	21%
Surcharges and Taxes			-	-	-	-	-	0%	-	#DIV/0!	0%	-	0%
Fines, penalties and forfeits	12,408	6,974	65,438	9,691	9,691	9,691	10,108	0%	10,573	4.60	0%	11,038	0%
Licences or permits	12,128	12,216	13,698	14,022	14,022	14,022	14,625	0%	15,298	4.60	0%	15,971	0%
Transfer and subsidies - Operational	1,099,255	1,192,815	1,382,876	1,636,167	1,766,562	1,766,562	1,732,087	16%	1,758,698	1.54	15%	1,851,994	15%
Fuel Levy	-	719,203	741,926	777,132	777,132	777,132	798,042	7%	822,919	3.12	7%	847,918	7%
Gains on disposal of Assets	1,362	409	113	-	-	-	-	0%	-	-	0%	-	0%
Other Gains	15,354	9,131	23,419	-	-	-	-	0%	-	#DIV/0!	0%	-	0%
Total Revenue (excluding capital transfers and contributions)	8,248,985	8,052,721	9,353,422	10,134,811	10,265,206	10,265,206	10,906,341	100%	11,389,114	4.43	100%	11,979,507	100%

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement.

The following graph gives a breakdown of the main revenue categories for the 2025/2026 financial year:

Figure 1: Main Operating Revenue categories for the 2025/2026 financial year



In 2025/2026 the City's own revenue generated property rates and service charges is 71% of the total revenue totalling to R7.72 billion, slightly increases in rand value to 71% (R8.12 billion) in 2026/2027 and further increases to in rand value at 71% (R8.56 billion) in 2027/2028 financial year.

Electricity service remains the largest contributor to the total revenue mix as it contributes 29% of revenue in the 2025/2026 financial year. Electricity revenue increases from R3.19 billion in 2025/2026 to R3.36 billion and R3.57 billion respectively in the two outer years of the 2025/2026 MTREF period.

Property rates are the second largest own revenue source with 21% contribution in the 2025/2026 financial year. Property rates increases from R2.32 billion in 2025/2026 to R2.43 billion and R2.54 billion respectively in the two outer years of the 2025/2026 MTREF period.

The revenue for water services contributes 9% to the operating revenue in the 2025/2026 financial year. Water services revenue increases from R1.00 billion in 2025/2026 to R1.06 billion in 2026/2027 and further increases to R1.13 billion in 2027/2028 financial year.

Transfers and subsidies (Transfers recognised - operational) contribute 16% to the operating revenue in the 2025/2026 financial year. Transfers and subsidies totals R1.73 billion in the 2025/2026 financial year and increases to R1.75 billion by 2026/2027. This revenue component reflects a slight increase over the MTREF as a result of reduction in allocations by National Government.

The following table gives a breakdown of the various operating grants and subsidies allocated to the Metro over the draft 2025/2026 MTREF period.

Table 4: Table SA18 - Operating Transfers and Grant Receipts

Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:									
<u>Operating Transfers and Grants</u>									
National Government:	1 068 913	1 175 511	1 258 786	1 374 393	1 355 272	1 355 272	1 387 254	1 464 873	1 521 070
Local Government Equitable Share	970 828	1 053 725	1 144 693	1 218 324	1 218 324	1 218 324	1 296 018	1 365 808	1 427 605
Energy Efficiency And Demand Side Management Grant	—	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant	7 300	10 728	6 093	2 314	2 314	2 314	2 434	—	—
Infrastructure Skills Development Grant	10 350	11 578	10 624	10 800	10 800	10 800	8 800	9 600	9 800
Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 000	1 000	885	1 085	1 285
Metro Informal Settlements Partnership Grant	5 172	18 166	23 712	24 768	26 468	26 468	23 992	14 000	14 000
Neighbourhood Development Partnership Grant	20 581	22 354	30 163	36 000	35 655	35 655	—	—	—
Programme And Project Preparation Support Grant	8 941	13 776	12 908	34 476	15 000	15 000	—	—	—
Urban Settlement Development Grant	44 741	44 185	29 592	46 711	45 711	45 711	55 125	74 380	68 380
Provincial Government:	15 870	15 870	107 582	142 883	274 041	274 041	308 257	255 395	290 895
Deat	—	—	—	—	—	—	—	—	—
Dsrac	15 870	15 870	15 870	15 883	19 476	19 476	18 757	19 395	19 395
Ikhwezi Block / Dev	—	—	—	—	—	—	—	—	—
Infrastructure Grant	—	—	91 712	127 000	254 565	254 565	289 500	236 000	271 500
District Municipality:	—	—	—	42 296	42 296	42 296	36 515	38 367	39 963
Grant from BCMM to BCMDA	—	—	—	42 296	42 296	42 296	36 515	38 367	39 963
Other grant providers:	14 472	1 434	16 508	76 710	94 953	94 953	61	64	67
Eastern Cape Arts Council	—	—	—	—	17 883	17 883	—	—	—
European Union	14 472	1 286	16 143	31 776	31 776	31 776	—	—	—
European Union (BCMDA)	—	—	—	31 776	31 776	31 776	—	—	—
NDPG -PEP Programme (BCMDA)	—	—	—	13 100	13 100	13 100	—	—	—
Local Government Water And Related Service Seta	—	—	—	59	59	59	61	64	67
Unsp. Salaida/Galve	—	149	365	—	360	360	—	—	—
Total Operating Transfers and Grants	1 099 255	1 192 815	1 382 876	1 636 282	1 766 562	1 766 562	1 732 087	1 758 698	1 851 994
<u>Capital Transfers and Grants</u>									
National Government:	711 684	731 691	852 998	789 448	911 693	911 693	848 185	870 137	923 797
Energy Efficiency and Demand Side Management Grant	9 000	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant	—	—	—	—	—	—	—	—	—
Infrastructure Skills Development Grant	150	173	146	200	200	200	200	200	200
Integrated Urban Development Grant	—	—	—	—	—	—	48 500	39 400	45 360
Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 200	1 400
Metro Informal Settlements Partnership Grant	233 086	263 956	253 410	279 939	278 239	278 239	294 366	318 943	333 999
Municipal Disaster Recovery Grant	—	—	—	—	78 000	78 000	—	—	—
Municipal Disaster Relief Grant	—	—	—	—	44 600	44 600	—	—	—
Neighbourhood Development Partnership Grant	13 000	14 581	10 000	19 655	20 000	20 000	—	—	—
Rural Road Asset Management Systems Grant	485	—	—	—	—	—	—	—	—
Urban Settlement Development Grant	454 964	451 981	588 442	488 654	489 654	489 654	504 119	510 394	542 838
Other grant providers:	(149)	149	3	1 350	1 350	1 350	1 485	1 634	1 634
Parent Municipality	(149)	149	3	1 350	1 350	1 350	1 485	1 634	1 634
Total Capital Transfers and Grants	711 535	731 840	853 001	790 798	913 043	913 043	849 670	871 771	925 431
TOTAL RECEIPTS OF TRANSFERS & GRANTS	1 810 790	1 924 655	2 235 877	2 427 080	2 679 605	2 679 605	2 581 757	2 630 469	2 777 426

Breakdown of major components for the 2025/2026 Revenue Sources:

1.4.1 Property Rates

Property rates are a major source of revenue income for the City and contribute to cover the cost of the provision of general services. The property rates are to be levied in accordance with Council policies, the Local Government Municipal Property Rates Act 2004 (MPRA), the MPRA Regulations, the Local Government: Municipal Finance Management Act (MFMA) 56 of 2003.

The City has successfully undertaken a General Valuation exercise in terms of the Municipal Property Rates Act and the new values were implemented from 01 July 2024 and all objections and appeals relating to the General Valuation roll were finalised in the 2024/25 financial year. The general valuation roll is updated monthly through supplementary valuations where changes in terms of Section 78 of the MPRA occur. The rates levied per individual property will depend on that property's value compared with the valuation of all the rate-able properties in the municipal area. Rebates and concessions are granted to certain categories of property usage and/or property owner.

The Local Government: Municipal Property Rates Amendment Act 29 of 2014 amended the principal Act (MPRA 6 of 2004). In terms of Section 8(2) of the amendment Act, a municipality must determine the following categories of rateable property, provided that such property category exists within the municipal jurisdiction:

- a. Residential properties
- b. Industrial properties
- c. Business and Commercial properties
- d. Agricultural properties
- e. Mining properties
- f. Properties owned by an organ of state and used for public service purpose
- g. Public service infrastructure properties
- h. Properties owned by public benefit organisations and used for specified public benefit activities

- i. Properties used for multiple purposes, subject to section 9; or
- j. Any other category of property, including vacant land as may be determined by the Minister, with the concurrence of the Minister of Finance, by notice in the Gazette.

The following stipulations in the Property Rates Policy are highlighted:

- i. The first R15 000 of the market value of a property used for residential purposes is excluded from the rateable value (Section 17(h) of the MPRA).
- ii. For pensioners and/or senior citizens, BCMM grants rebates according to three age brackets. The rebate applicable per age bracket in the Property Rates Policy is as follows:

Senior citizens will be categorized into three age groups and a percentage rebate will be applied according to age category as follows:

AGE GROUP	% REBATE
60 – 64 Years	40%
65 – 74 years	62.5%
75 years and over	85%

- iii. The Municipality may award a 100% rebate on the assessment rates of rateable properties of certain classes of public benefit organisations and not for gain institutions such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport. The owner of such a property must apply annually to the Chief Financial Officer in the prescribed format for such a rebate.
- iv. **Two** new rating categories are proposed with effect from 1 July 2025 being:
 - **Social Housing Institutions**
The proposal is to offer properties owned by Social Housing Institutions, (accredited with the Social Housing Regulatory Authority) a rebate by charging rates at the same rate as public benefit organisations in terms of the MPRA, i.e. at a ratio of **1:0.25**.

- **Multiple use Properties**

Previously properties used for multiple purposes were valued and categorised based on the dominant use of the property. In terms of the new proposal multiple use properties will be categorised in terms of section 9(2) of the MPRA, i.e.

“(a) apportioning the market value of the property, in a manner as may be prescribed, to the different purposes for which the property is used; and

(b) Applying the rates applicable to the categories determined by the municipality for properties used for those purposes to the different market value apportionments.”

The rates tariff will be increased by CPI less 1% in the 2024/2025 financial year due to implementation of the new general valuation roll and to attract business in the City, an increase of 4.6% is proposed for 2025/2026 financial year and it is then stagnant at 4.6% in the 2026/2027 financial year as indicated by the table below:

Table 5: Comparison of proposed rates to be levied for the 2024/2025 financial year

CATEGORY	Existing tariff	New tariff
	(from 1 July 2024)	(from 1 July 2025)
	Cents	Cents
Residential Property (incl farms or smallholdings used for Residential purposes)	0.014825	0.015122
Agricultural Property (used for Bona-fide Farming)	0.003706	0.003780
Public Service Infrastructure	0.003706	0.003780
Business, Commercial & Industrial Property (incl farms used for Game- / Eco Tourism)	0.037063	0.037804
Mining / Quarry Property	0.037063	0.037804
Vacant Land	0.044476	0.045365
Public Benefit Organisations	0.003706	0.003780
Public Service Purposes	0.023721	0.024195

1.4.2 Sale of Water and Impact of Tariff Increases

An analysis was undertaken to determine what tariff requirements would be needed to achieve a break-even position. The affordability of consumers' needs to be taken into consideration in order to limit a significant annual impact. The analysis should also assess if the tariff is cost reflective. This analysis suggests an impact of 9.80% increase in 2025/2026 financial year, and the main cost driver is above the CPI increase that is charged by Amatola Water Board on bulk purchases. The Bulk Water increase as per the Water Board is than proposed at 7.26% is proposed for the two outer years (2026/2027 and 2027/2028). It needs to further be recognised that the institution purchases most of its water from the Amatola Water Board. The tariff increases address essential operational requirements, maintenance of existing infrastructure, new infrastructure provision and to ensure the financial sustainability of the service.

The water tariff structure of the 2025/2026 financial year has not been changed. The tariff structure is designed to charge higher levels of consumption at a higher rate, steadily increasing to a rate of R59.29 per kilolitre for consumption in excess of 30kℓ per 30-day period from a rate of R25.73 for the consumption that does not exceed 6kl per 30-day period (refer to table 6 below). Amatola Water has proposed an increase of 7.26% in its bulk water tariffs from 01 July 2025. The 6 kℓ water per 30-day period will again be granted free of charge to all indigent residents.

There continues to be ongoing concerns with regard to water:

- i. The City's water quality was at the helm of the local papers and radio shortly after the flash floods. The City was able to adequately address the challenge of water turbidity and was able to assure its citizens as soon as the water became SANS 241 compliant again and is safe to drink.
- ii. Water losses continue to be high. The primary reason for this is vandalism of infrastructure by criminals looking for copper to sell, and secondarily, a combination of the ageing infrastructure, illegal connections, illegal car washes across all informal areas, indigent consumers using water in excess of that allowed for in the Indigent Policy.

- iii. An analysis of the Amatola Water Board costs suggests the majority are salary related which the Municipality is funding in duplicate through direct costs of individuals employed by the City and then through the tariff paid to Amatola Water Board.
- iv. The fact that BCMM is having a high number of rural areas has a negative impact to the water service as no revenue is generated on water supplied to rural areas and informal settlements.

South Africa faces similar challenges with regard to water supply as it does with electricity, since demand growth outstrips supply. The drought that is currently experienced by the country is negatively affecting the cost of providing water service. National Treasury has always been encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- i. Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- ii. Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and
- iii. Water tariffs are designed to encourage efficient and sustainable consumption.

The City is implementing the following projects to reduce water losses:

- i. Pipe and water meter replacement programme is implemented to reduce water losses that are due to ageing infrastructure, which frequently bursts.
- ii. Installation of bulk water meters on communal standpipes, ablution blocks, reservoir supply zone, and flat rated areas to account for all the water that is provided free of charge, non-metering of this water is often construed as physical water losses.
- iii. Installation of pressure reducing valves helps to reduce the number of pipe bursts and the volume of water lost when there is a break down

- v. Conducting feasibility studies aimed at digitising its water network from uMzonyana Water Treatment Plant by installing the latest available technologies in telemetry. This will extend to other areas of the Metro on advice of this study.
- iv. Installation of data loggers is used for monitor night flows, which is an indicator of water leaks in a particular supply zone.
- v. Indigent leak repair programme, indigent consumers with high consumptions are identified and assisted with internal repairs to reduce water losses. Consumers are also encouraged to use low volume toilet or waterless and composting toilets.
- vi. Water loss awareness campaigns is done in order to educate communities about water saving and helps to reduce vandalism of water infrastructure.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

Table 6: Proposed water tariffs

CATEGORY	CURRENT TARIFFS 2024/25	NEW TARIFFS 2025/26
	Rand per kℓ	Rand per kℓ
RESIDENTIAL		
(i) 0 to 6 kℓ per 30-day period (Indigent)	0.0000	0.0000
(ii) 0 to 6 kℓ per 30-day period (Non-Indigent)	23.4423	25.7397
(iii) 7 to 10 kℓ per 30-day period	23.9020	26.2444
(iv) 11 to 20 kℓ per 30-day period	33.1968	36.4501
(v) 21 to 30 kℓ per 30-day period	43.0329	47.2501
(vi) More than 30 kℓ per 30-day period:	54.0038	59.2962
NON-RESIDENTIAL		
(i) From the 1 st kℓ per 30-day period	32.8678	36.0889

The following table shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house:

Table 7: Comparison between current water charges and increases (Domestic)

Monthly Consumption kℓ	Current amount Payable R	New amount payable R	Difference (Increase) R	% change
10	236.26	259.42	23.15	9.80%
20	568.23	623.92	55.69	9.80%
30	998.56	1,096.42	97.86	9.80%
50	2,078.63	2,282.34	203.71	9.80%
75	3,428.73	3,764.75	336.02	9.80%
100	4,778.83	5,247.15	468.32	9.80%

1.4.3 Sale of Electricity and Impact of Tariff Increases

For purposes of the MTREF Budget, the electricity tariff structure has mainly been left unchanged, except for the SSEG tariffs which need to be aligned to the standard charges. To achieve this, the tariff book change has allowed for a SSEG / LSEG feed in tariff for any approved tariff.

During the 2025/2026 financial year it was a legal requirement that BCMM submit a cost of service (COS) to substantiate cost reflectivity of the tariffs. BCMM completed a COS study and this is valid for a five year period.

The COS study proves that applied tariffs prior to 2024/25 were under cost reflective by 16.9%, however, to ease the burden on the BCMM customer, NERSA approved a tariff increase of 12.07% or 4.83% under cost reflectivity. The result of this decision impacted BCMM in that the electricity income is running at a deficit.

For the 2025/26 financial year, ESKOM have been granted an increase of 12.74%. To obtain full cost reflective tariffs for 2025/26, BCMM should increase tariffs by 15.74% but

full cost reflective tariffs should be phased in over a couple of years to ease the burden on the BCMM customer and it is recommended that Council approve a 12.74% increase for 2025/26 period.

It is further recommended that the equitable share allocation to the indigent customer is increased from 50 kWh's to 100 kWh's for the 2025/26 period to ease the burden of these economic disadvantaged customers. This is still with National Treasury for consideration. Registered indigents will again in the 2025/2026 MTREF be subsidized for the first 100 kWh, per 30-day period, free of charge.

Table 8: Comparison between current electricity charges and increases (Domestic)

Monthly Consumption kWh	Current amount Payable R	New amount payable R	Difference (Increase) R	% change
100	330.05	372.10	42.05	12.74%
250	825.13	930.25	105.12	12.74%
500	1,650.25	1,860.49	210.24	12.74%
750	2,475.38	2,790.74	315.36	12.74%
1,000	3,300.50	3,720.98	420.48	12.74%
2,000	6,601.00	7,441.97	840.97	12.74%

1.4.4 Sanitation and Impact of Tariff Increases

The tariff will increase by 4.80 % for sanitation from 1 July 2025. The sanitation charges are calculated according to the relative size of the erf on which the property is located for domestic consumers, for business consumers the tariff also consider the number of pans that are in the property structure. Buffalo City in the year under review (2024/2025) has undergone an exercise to review the pans tariff to water consumption-based tariff because all metros are on the same tariff structure and when consumers erect building plan changes, they do not update the Council, thus a qualification paragraph with the Auditor-General.

The expansion of the City through continued investment in new infrastructure for future demand places additional pressure on the existing customer base in order to allow for the replacement of the infrastructure in the future. It is imperative that expansion be adequately planned to allow for maximum connection of new customers and reduced impact on tariffs in the long run.

The following table shows the impact of the proposed increases in annual tariffs on the sanitation charges for a single dwelling residence:

Table 9: Comparison between current annual sanitation charges and increases, single dwelling- houses

Category	Current amount	New amount	Difference	%
	Payable	payable	(Increase)	Change
	R	R	R	
Erf : 0 – 300m²	1,421.74	1,489.98	68.24	4.80%
Erf : 301 – 400m²	2,257.39	2,365.75	108.35	4.80%
Flat : Complex	3,580.87	3,752.75	171.88	4.80%
Flat : Ordinary	3,956.52	4,146.43	189.91	4.80%
Flat : Semi	3,956.52	4,146.43	189.91	4.80%
Cluster/Town Houses	4,896.52	5,131.55	235.03	4.80%
Erf : 401 – 800m²	5,885.22	6,167.71	282.49	4.80%
Erf : 801 – 1200m²	6,348.70	6,653.43	304.74	4.80%
Erf : > 1200m²	6,918.26	7,250.34	332.08	4.80%

1.4.5 Refuse Removal and Impact of Tariff Increases

It is widely accepted that the rendering of this service should be cost reflective and generate sufficient revenue to finance support services. The performance of the service continues to be difficult to support secondary cost drivers through increased overtime costs. The other contributing factor to limited revenue generation is that the tariffs are greater than consumer affordability and influx of indigents in the City.

Efficiencies of staff performing the function continue to be a contributing factor as there is an increase in the cost of remuneration however this does not appear to be converting to refuse collection efficiencies. There has been a greater focus by management in an attempt to improve staff management and create efficiencies in this process. An increase of 4.8% in the refuse removal tariff is proposed from 1 July 2025. For the two outer years, the proposed increase is 4.6% and 4.4% respectively. The following table compares current and proposed amounts payable from 1 July 2025:

Table 10: Comparison between current refuse removal fees and increases

Category	Current amount Payable R	New amount Payable R	Difference (Increase) R	% Change
85ℓ Bins – Twice weekly	752.31	788.42	36.11	4.80%
240ℓ Bins – Once weekly	1,059.59	1,110.45	43.48	4.80%
240ℓ Bins – Twice weekly	2,117.26	2,218.89	87.83	4.80%
420ℓ Bins – Once weekly	1,851.40	1,940.26	76.52	4.80%
420ℓ Bins – Twice weekly	3,697.98	3,875.48	153.04	4.80%
1.1m ³ Sprico – Once weekly	1,269.58	1,330.52	52.17	4.80%
1.1m ³ Sprico – Twice weekly	2,529.54	2,650.95	104.35	4.80%
1.1m ³ Sprico – Three x a week	3,801.05	3,983.50	157.39	4.80%
1.1m ³ Sprico – Four x a week	5,059.07	5,301.91	209.57	4.80%
1.1m ³ Sprico – Five x a week	6,323.84	6,627.39	261.74	4.80%

1.4.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a large and small household, as well as an indigent household receiving free basic services. The categories of rateable properties for purposes of levying rates and the proposed rates for the 2025/2026 financial year is based on the market value, the impact of increase in market value is contained below:

Table 11: SA14 – Household bills

BUF Buffalo City - Supporting Table SA14 Household bills											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		794.24	935.83	–	846.26	846.26	846.26	2.0%	863.19	902.89	942.62
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		2,335.46	–	–	3,046.00	3,046.00	3,046.00	12.7%	3,434.06	3,618.13	3,842.09
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		789.71	–	–	987.06	987.06	987.06	9.8%	1,083.79	1,154.67	1,230.19
Sanitation		422.39	–	–	490.44	490.44	490.44	4.8%	513.98	538.14	561.82
Refuse removal		286.96	–	–	333.04	333.04	333.04	4.8%	349.03	365.43	381.51
Other		60.00	–	–	69.57	69.57	69.57	4.3%	72.56	75.90	79.24
sub-total		4,688.76	935.83	–	5,772.37	5,772.37	5,772.37	9.4%	6,316.61	6,655.16	7,037.46
VAT on Services		584.18	–	–	738.92	738.92	738.92	15.0%	818.01	862.84	914.23
Total large household bill:		5,272.94	935.83	–	6,511.29	6,511.29	6,511.29	9.6%	7,134.62	7,518.00	7,951.68
% increase/-decrease		–	(82.3%)	(100.0%)	–	–	–	–	9.6%	5.4%	5.8%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		567.29	–	–	599.18	599.18	599.18	2.0%	611.16	639.28	667.41
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		1,167.73	–	–	1,711.00	1,711.00	1,711.00	12.7%	1,928.98	2,032.37	2,158.18
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		619.54	–	–	777.64	777.64	777.64	9.8%	853.85	909.69	969.18
Sanitation		162.10	–	–	188.11	188.11	188.11	4.8%	197.14	206.40	215.49
Refuse removal		286.96	–	–	333.04	333.04	333.04	4.8%	349.03	365.43	381.51
Other		60.00	–	–	69.57	69.57	69.57	4.3%	72.56	75.90	79.24
sub-total		2,863.62	–	–	3,678.54	3,678.54	3,678.54	9.1%	4,012.72	4,229.08	4,471.00
VAT on Services		344.45	–	–	461.90	461.90	461.90	15.0%	510.23	538.47	570.54
Total small household bill:		3,208.07	–	–	4,140.44	4,140.44	4,140.44	9.2%	4,522.95	4,767.55	5,041.54
% increase/-decrease		–	(100.0%)	–	–	–	–	–	9.2%	5.4%	5.7%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		135.89	–	–	352.10	352.10	352.10	2.0%	359.14	375.66	392.19
Electricity: Basic levy		–	–	–	–	–	–	–	–	–	–
Electricity: Consumption		86.14	–	–	115.50	115.50	115.50	12.7%	130.21	137.19	145.69
Water: Basic levy		–	–	–	–	–	–	–	–	–	–
Water: Consumption		111.24	–	–	140.67	140.67	140.67	9.8%	154.46	164.56	175.32
Sanitation		102.03	–	–	118.48	118.48	118.48	4.8%	124.17	130.00	135.72
Refuse removal		286.96	–	–	333.04	333.04	333.04	4.8%	349.03	365.43	381.51
Other		60.00	–	–	69.57	69.57	69.57	4.3%	72.56	75.90	79.24
sub-total		782.26	–	–	1,129.36	1,129.36	1,129.36	5.3%	1,189.57	1,248.75	1,309.67
VAT on Services		96.95	–	–	116.59	116.59	116.59	15.0%	124.56	130.96	137.62
Total small household bill:		879.21	–	–	1,245.95	1,245.95	1,245.95	5.5%	1,314.13	1,379.71	1,447.29
% increase/-decrease		–	(100.0%)	–	–	–	–	–	5.5%	5.0%	4.9%

1.5 OPERATING EXPENDITURE FRAMEWORK

The City's expenditure framework for the draft 2025/2026 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Funding allocation made for depreciation renewal and upgrading of existing assets;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Financial Recovery Plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of no project plan no budget. If there is no business plan no funding allocation can be made.

The draft 2025/2026 MTREF has also been developed along with the following principles namely cost containment, wasteful expenditure elimination, and reprioritised spending. The operating expenditure equates to R10.90 billion in the 2025/2026 financial year and escalates to R11.38 billion in the 2026/2027 financial year. Total operating expenditure has increased by 6.28% against the 2024/2025 Adjustments Budget.

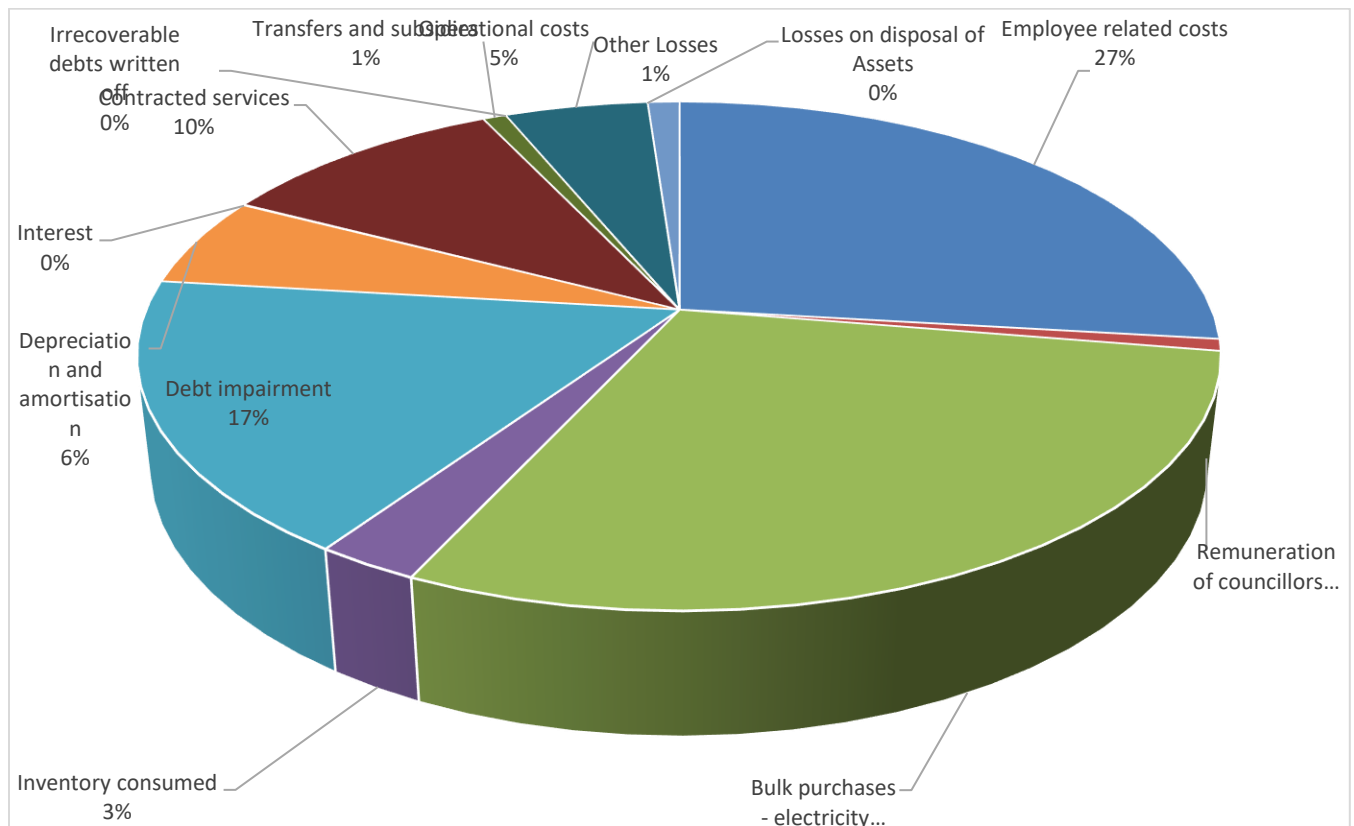
The following table is a high-level summary of the operating expenditure budget of the draft 2025/2026 MTREF (classified per main type of operating expenditure):

Table 12: Table A4 - Summary of operating expenditure classification by type

Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure By Type									
Employee related costs	2,536,403	2,475,613	2,703,201	2,937,654	2,706,497	2,706,497	2,929,071	3,088,377	3,255,191
Remuneration of councillors	64,683	66,749	68,967	77,686	77,686	77,686	81,609	85,975	90,833
Bulk purchases - electricity	1,922,255	1,936,963	2,252,355	2,832,586	2,832,586	2,832,586	3,193,457	3,364,627	3,572,897
Inventory consumed	286,508	216,587	233,617	280,004	275,545	275,545	287,396	305,016	323,525
Debt impairment	1,385,422	897,828	1,336,718	1,681,728	1,754,847	1,754,847	1,891,898	1,823,862	1,834,379
Depreciation and amortisation	1,569,797	1,846,054	1,944,481	567,615	567,615	567,615	625,783	764,015	840,625
Interest	20,684	16,075	46,211	8,966	8,966	8,966	6,554	4,672	3,291
Contracted services	595,097	698,631	850,970	954,237	1,140,177	1,140,177	1,120,155	1,139,625	1,204,368
Transfers and subsidies	127,299	137,495	131,531	142,581	142,772	142,772	90,229	99,342	102,415
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–
Operational costs	607,177	629,635	652,423	531,559	638,321	638,321	554,964	580,275	609,250
Losses on disposal of Assets	816	26	299,177	–	–	–	–	–	–
Other Losses	508	86,326	148,483	114,999	114,999	114,999	123,348	131,415	140,009
Total Expenditure	9,116,649	9,007,981	10,668,134	10,129,615	10,260,010	10,260,010	10,904,465	11,387,201	11,976,783

The following figure gives a breakdown of the main expenditure categories for the 2025/2026 financial year:

Figure 2: Main operational expenditure categories for the 2025/2026 financial year



Employee Costs equates to 27% of the total operating expenditure. Though this percentage is within the norm of 25% to 40% as per MFMA Circular 71 guideline, the budget allocation to fund unfunded posts has been put on hold up until the City's revenue base can reflect improvement.

Remuneration of councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the City's budget.

The **provision of debt impairment** has been determined based on an annual collection rate of 76% over the MTREF. For the 2025/2026 financial year this amounts to R1.54 billion, it slightly decreases to R1.89 billion in 2025/2026 and further decreases to R1.82 billion in the 2026/2027 financial year. While this expenditure is considered to be a non-cash flow item, it informs the total cost associated with non-payment of municipal bills by consumers as informed by past trends and current economic conditions. Municipalities have been impacted negatively due to a loss of revenue streams as businesses.

Provision for depreciation and asset impairment is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R625 million for the 2025/2026 financial year and equates to 6% of the total operating expenditure. Infrastructure assets are by far the most significant value of the Statement of Financial Position of the institution and is where the most significant amount of the institutions resources is expended. All new infrastructure commitments are made in line with the Metro Growth and Development Strategy.

The City has adopted the revaluation accounting approach for all infrastructure assets to ensure the future viability of the institution by allowing for the future replacement of these significant long-term assets. The above figure relates to the cost component of the depreciation. Inclusion of the revaluation component cost would result to high and unaffordable tariffs and or deficit budget. The depreciation resulting from the revaluation

of PPE is budgeted against the Revaluation reserve account in the Statement of Financial Position.

Interest consist primarily of the repayment of interest on long-term borrowing (cost of capital). Interest makes up 0.1% (R6.5million) of operating expenditure.

Electricity bulk purchases equate to 29% of total operating expenditure and is directly informed by the purchase of electricity from Eskom and from consumer behaviour. The annual price increase has been factored into the budget appropriations and directly inform the revenue provisions.

Inventory consumed equates to 3% of total operating expenditure, this includes water inventory consumed.

Contracted services equate to 10% of the total operating budget, this includes provisions for repairs and maintenance. Additional information on repairs and maintenance is detailed under section 1.5.1 below.

Other expenditure comprises of various line items relating to the daily operations of the municipality. In order to comply with the provisions of MFMA Circulars guiding principles as issued by National Treasury, the institution undertook a line by line analysis of expenditure in an attempt to improve efficiencies and cut non-essential expenditure by implementing cost containment measures.

1.5.1 Repairs and Maintenance

Aligned to the priority being given to preserving and maintaining the City's current infrastructure, the draft 2025/2026 MTREF provides for extensive growth in the asset maintenance area as informed by the City's asset renewal strategy and repairs & maintenance plan.

Repairs and maintenance budget is currently 4.5% of the total Operating Expenditure Budget. The City is striving towards a 10% repairs and maintenance of its total operating

budget owing to the ageing of the City's infrastructure and historic deferred maintenance. The City has embarked on a programme to replace existing infrastructure assets which have almost reached and/or exceeded their useful lives and will be funded from own funds.

An amount of R0.493 billion has been provided for repairs and maintenance over the draft 2025/2026 MTREF. It should however be noted that this figure is mainly a contracted component of the repairs and maintenance work. The salaries component of the repairs and maintenance work that is undertaken by internal staff is not included under this expenditure type but under employee related costs. This should also be noted that the City is complementing its repairs and maintenance program with the capital expenditure program of renewing existing assets. Table 14 below breaks down repairs and maintenance by asset type.

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 13: Operational repairs and maintenance

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
Repairs and Maintenance by Expenditure Item									
Employee related costs									
Inventory Consumed (Project Maintenance)	12 271	12 331	6 101	10 220	9 214	9 214	9 214	9 638	10 062
Contracted Services	369 833	412 519	465 778	522 004	486 710	486 710	472 710	487 876	509 342
Operational Costs	19 295	20 458	19 327	13 135	11 822	11 822	11 822	12 366	12 910
Total Repairs and Maintenance Expenditure	401 399	445 308	491 206	545 360	507 746	507 746	493 746	509 879	532 314

The table below provides a breakdown of the repairs and maintenance in relation to asset class:

Table 14: Table SA34c – Repairs and Maintenance expenditure by asset type

BUF Buffalo City - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		182,189	200,641	216,979	207,484	188,195	188,195	188,195	196,852	205,513
Roads Infrastructure		101,197	107,002	100,887	130,646	117,582	117,582	117,582	122,991	128,402
Roads		96,174	102,854	93,540	130,646	117,582	117,582	117,582	122,991	128,402
Road Structures		5,023	4,148	7,347	-	-	-	-	-	-
Storm water Infrastructure		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
Drainage Collection		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
Electrical Infrastructure		39,245	41,929	64,010	24,861	23,713	23,713	23,713	24,804	25,896
HV Transmission Conductors		7,228	8,439	7,657	23,594	21,618	21,618	21,618	22,613	23,608
MV Substations		11,488	12,512	15,783	-	-	-	-	-	-
MV Networks		999	970	16,081	1,267	2,095	2,095	2,095	2,191	2,288
LV Networks		19,531	20,008	24,489	-	-	-	-	-	-
Capital Spares										
Water Supply Infrastructure		2,998	3,313	(4,642)	2,180	1,962	1,962	1,962	2,053	2,143
Reservoirs		1,174	1,680	(6,480)	157	141	141	141	148	154
Water Treatment Works		190	152	-	253	227	227	227	238	248
Bulk Mains		1,634	1,480	1,838	1,771	1,594	1,594	1,594	1,667	1,740
Sanitation Infrastructure		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
Reticulation		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
Solid Waste Infrastructure		1,285	1,250	64	1,303	1,173	1,173	1,173	1,227	1,281
Landfill Sites		1,285	1,250	64	1,303	1,173	1,173	1,173	1,227	1,281
Community Assets		12,571	11,247	5,572	5,733	5,163	5,163	5,163	5,400	5,638
Community Facilities		10,207	9,168	4,452	4,303	3,873	3,873	3,873	4,051	4,229
Halls		2,502	3,492	1,534	1,446	1,302	1,302	1,302	1,362	1,421
Libraries		559	542	1,726	390	351	351	351	367	384
Cemeteries/Crematoria		5,305	3,328	493	1,027	924	924	924	967	1,009
Police										
Parks		1,841	1,805	698	1,440	1,296	1,296	1,296	1,355	1,415
Sport and Recreation Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Indoor Facilities										
Outdoor Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Heritage assets		8	8	-	-	-	-	-	-	-
Investment properties		9	15	19	16	16	16	16	-	-
Non-revenue Generating		9	15	19	16	16	16	16	-	-
Improved Property		9	15	19	16	16	16	16	-	-
Unimproved Property										
Other assets		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169

MBRR Table 14: SA34c – Repairs and maintenance expenditure by asset class (Continued)

BUF Buffalo City - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operational Buildings		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Municipal Offices		23,957	25,775	16,019	25,614	23,803	23,803	23,803	24,898	25,993
Pay/Enquiry Points		3,702	7,355	8,830	1,909	1,718	1,718	1,718	1,797	1,876
Building Plan Offices										
Workshops		298	264	61	305	274	274	274	287	300
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes										
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications										
Unspecified										
Computer Equipment		425	847	204	747	672	672	672	703	734
Computer Equipment		425	847	204	747	672	672	672	703	734
Furniture and Office Equipment		4,161	7,067	3,770	23,445	21,807	21,807	21,807	22,810	23,814
Furniture and Office Equipment		4,161	7,067	3,770	23,445	21,807	21,807	21,807	22,810	23,814
Machinery and Equipment		149,865	162,539	211,051	240,309	218,285	218,285	204,285	207,142	216,257
Machinery and Equipment		149,865	162,539	211,051	240,309	218,285	218,285	204,285	207,142	216,257
Transport Assets		24,215	29,551	28,701	39,799	47,813	47,813	47,813	49,990	52,189
Transport Assets		24,215	29,551	28,701	39,799	47,813	47,813	47,813	49,990	52,189
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	401,399	445,308	491,206	545,360	507,746	507,746	493,746	509,879	532,314
R&M as a % of PPE & Investment Property		2.0%	2.2%	1.7%	2.9%	1.9%	1.9%	-42.2%	3.4%	-43.9%
R&M as % Operating Expenditure		4.4%	4.9%	4.6%	5.4%	4.9%	4.9%	6.4%	4.7%	4.7%

1.5.2 Free Basic Services: Basic Social Services Package

In terms of its Constitutional obligation, BCMM provides a monthly indigent subsidy to registered indigent customers (All services in relation to Urban and only free Basic Electricity in relation Rural). BCMM has an Indigent Support Policy and By-law in place that governs the application process and financial aspects. Council reviews the Indigent Support Policy annually. The policy stipulates and prescribes the qualifying criteria for a domestic household based on gross household income equal to two social grants per month or property value equal to or less than R250, 000. The subsidy relates to electricity (50kWh), water (6kl), refuse removal, sanitation, property rates. Every month, with the monthly billing, the indigent subsidy is granted on the Indigent Beneficiaries' accounts. For free basic electricity, customer claim their 50kWh every month via the vending system.

The intention of the Indigent support policy is to assist the beneficiary with basic services and to rehabilitate the beneficiary to be able to exit the indigent support provision. Annually the municipality is provided with equitable share from National Government that funds the monthly provision of Free Basic Services to the beneficiary in terms of the annual Division of Revenue Act.

With regards to rural water, the communities are already catered for as there is no registration required at present. The register fluctuates due to new registrations and those who no longer qualify for the indigent subsidy:

Table 15: Basic social services package per indigent household

SOCIAL WELFARE PACKAGE							
	Total Per Household 2024/2025	Tariff % Increase	Total Per Household 2025/2026	Tariff % Increase	Total Per Household 2026/2027	Tariff % Increase	Total Per Household 2027/2028
Rates	352,10	2,00%	359,14	4,60%	375,66	4,40%	392,19
Refuse	333,04	4,80%	349,03	4,70%	365,43	4,40%	381,51
Sewerage	118,48	4,80%	124,17	4,70%	130,00	4,40%	135,72
Fire Levy	69,57	4,30%	72,56	4,60%	75,90	4,40%	79,24
Total Monthly Subsidy	873,19		904,90		946,99		988,66
Electricity - 50kwh p.m	115,50	12,74%	130,21	5,36%	137,19	6,19%	145,69
Water - 6kl p.m.	140,67	9,80%	154,46	6,54%	164,56	6,54%	175,32
Total Poor Relief	1 129,36	5,33%	1 189,57	4,97%	1 248,75	4,88%	1 309,67

1.6 CAPITAL EXPENDITURE FRAMEWORK

The total consolidated draft capital budget amounts to R1.15 billion for the 2025/2026 financial year, R1.16 billion and R1.20 billion for 2026/2027 and for 2027/2028 respectively. The detailed capital budget indicating projects per directorate is attached as Annexure C.

The following table provides a breakdown of budgeted capital expenditure per funding source:

Table 16: Consolidated Draft 2025/2026 Medium-Term Capital Budget Per Funding Source

CAPITAL BUDGET PER FUNDING	2025/2026 DRAFT CAPITAL BUDGET	2026/2027 DRAFT CAPITAL BUDGET	2027/2028 DRAFT CAPITAL BUDGET
OWN FUNDING	305,593,476	300,107,089	284,213,517
TOTAL OWN FUNDING	305,593,476	300,107,089	284,213,517
URBAN SETTLEMENT DEVELOPMENT GRANT	504,119,127	510,394,440	542,838,440
FINANCE MANAGEMENT GRANT	115,000	115,000	115,000
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT	294,365,924	318,943,000	333,999,000
INFRASTRUCTURE SKILLS DEVELOPMENT GRANT	200,000	200,000	200,000
URBAN DEVELOPMENT FINANCING GRANT	48,500,000	39,200,000	45,160,000
TOTAL GRANTS	847,300,051	868,852,440	922,312,440
TOTAL CAPITAL BUDGET	1,152,893,527	1,168,959,530	1,206,525,957

Own Funding (Internally Generated Funds)

Funding from internally generated funds represents 36% of the 2025/2026 capital funding. The City will continue to make funding available in support of priorities in 2025/2026, which are not limited to the following:

- Smart Metering Water Solutions amounting
- Employee Performance Management System
- Bridge Designs & Implementation
- Construction of New Disaster Management Centre
- Construction on New Fire Station at Berlin
- Upgrading of Bulk Electricity Infrastructure
- Roads Provision Programme

Furthermore, Annexure C contains a detailed breakdown of the capital budget over the MTREF.

Borrowings

No new loans are projected to be taken during the 2025/2026 MTREF. The City's credit rating has been downgraded to A2(za) (Short-Term) and A -(za) (Long-Term) with a change in the short- and long-term outlook being negative. The negative outlook is triggered by the decline in liquidity indicators, cash and cash equivalent and decline in collection rate.

The municipality has capacity to take on additional financing from borrowing to invest in infrastructure projects, however, due to weak economic performance as well as a weak collection rate, the process for additional loans is will be costly or the City.

The following financial performance indicators have formed part of the compilation of the draft 2025/2026 MTREF budget:

Capital charges to operating expenditure is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing is slightly decreasing from 0.7% in 2025/2026 to 0.4% in 2026/2027 and 2027/2028.

Borrowing funding of own capital expenditure measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

The municipality has capacity to take on additional financing from borrowing to invest in infrastructure projects. However, due to weak economic performance as well as a weak collection rate, the process for additional loans is undertaken with caution.

Grants Funding

Grant funding represents 74% of the 2025/2026 capital funding and consists of National Government allocations. For purposes of the 2025/2026 budget compilation, National Allocations are based on the 2025 Division of Revenue Bill (DoRB).

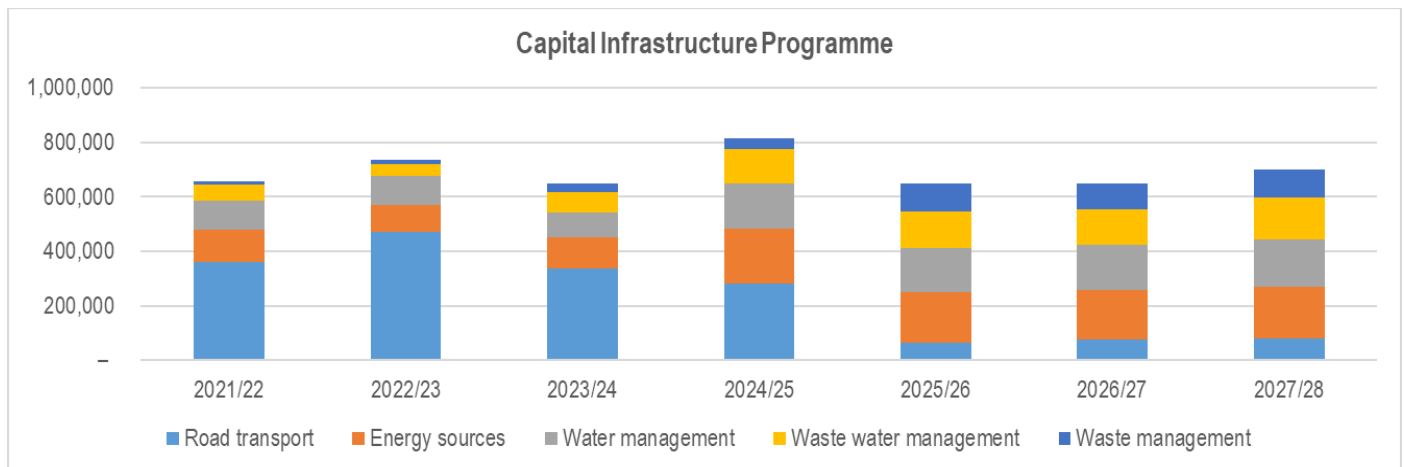
The following table indicates the 2025/2026 Medium-Term Capital Budget per function. It depicts that for 2025/2026 financial year an amount of R186 million has been appropriated for Electricity, R182 million for Human Settlements, R39 million for Local Economic Development, R64 million for Roads and Storm Water, R133 million for Waste Water Infrastructure, R161 million for Water Infrastructure and balance on all the other functions.

Table 17: Consolidated Capital Budget per Function

2025/2026 MTREF CAPITAL BUDGET PER FUNCTION			
CAPITAL BUDGET PER FUNCTION	2025/2026 DRAFT CAPITAL BUDGET	2026/2027 DRAFT CAPITAL BUDGET	2027/2028 DRAFT CAPITAL BUDGET
<i>Governance and administration</i>	91,137,961	80,187,049	48,988,169
Executive and council	6,250,000	7,000,000	6,500,000
Finance and administration	84,887,961	73,187,049	42,488,169
Internal audit	0	0	0
<i>Community and public safety</i>	313,404,493	339,114,696	351,492,993
Community and social services	64,914,638	52,073,998	56,200,000
Sport and recreation	36,582,380	67,360,000	72,343,360
Public safety	24,500,000	21,150,000	14,000,000
Human settlement	182,007,475	194,330,698	204,449,633
Health	5,400,000	4,200,000	4,500,000
<i>Economic and environmental services</i>	104,255,279	121,802,906	129,778,829
Planning and development	39,946,698	44,643,500	49,590,705
Road transport	64,308,581	77,159,406	80,188,124
Environmental protection	0	0	0
<i>Trading services</i>	584,628,691	573,054,895	618,410,931
Energy sources	186,194,597	180,440,256	188,000,000
Water management	161,031,079	167,797,972	176,784,638
Waste water management	133,908,621	128,166,667	151,926,293
Waste management	103,494,394	96,650,000	101,700,000
<i>Other - LED</i>	59,467,130	54,800,000	57,855,040
TOTAL - PER FUNCTION	1,152,893,554	1,168,959,546	1,206,525,962

The following graph provides a breakdown of the capital budget to be spent on infrastructure related projects over the MTREF.

Figure 3: Capital Infrastructure Programme



1.7 ANNUAL BUDGET TABLES – CONSOLIDATED MUNICIPALITY

The following pages present the ten main budget tables as required in terms of section 9 of the Municipal Budget and Reporting Regulations. The consolidated tables include the City and entity's MTREF.

Table 18: MBRR Table A1 – Consolidated Budget Summary

BUF Buffalo City - Table A1 Consolidated Budget										
Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,490,625	2,328,401	2,435,508	2,542,670
Service charges	4,312,993	3,766,315	4,333,829	4,886,537	4,886,537	4,886,537	3,287,133	5,391,833	5,684,767	6,018,012
Investment revenue	33,086	47,660	51,630	25,656	25,656	25,656	45,687	70,584	73,693	77,011
Transfer and subsidies - Operat	1,099,255	1,192,815	1,382,876	1,636,167	1,766,562	1,766,562	1,327,767	1,732,087	1,758,698	1,851,994
Other own revenue	1,069,737	1,254,561	1,457,454	1,316,955	1,316,955	1,316,955	1,257,394	1,383,436	1,436,448	1,489,820
Total Revenue (excluding capital transfers and contributions)	8,248,985	8,052,721	9,353,422	10,134,811	10,265,206	10,265,206	7,408,607	10,906,341	11,389,114	11,979,507
Employee costs	2,536,403	2,475,613	2,703,201	2,937,654	2,706,497	2,706,497	1,838,247	2,929,071	3,088,377	3,255,191
Remuneration of councillors	64,683	66,749	68,967	77,686	77,686	77,686	48,645	81,609	85,975	90,833
Depreciation and amortisation	1,569,797	1,846,054	1,944,481	567,615	567,615	567,615	1,319,823	625,783	764,015	840,625
Interest	20,684	16,075	46,211	8,966	8,966	8,966	6,273	6,554	4,672	3,291
Inventory consumed and bulk pu	2,208,763	2,153,549	2,485,973	3,112,590	3,108,130	3,108,130	2,286,374	3,480,854	3,669,643	3,896,422
Transfers and subsidies	127,299	137,495	131,531	142,581	142,772	142,772	85,151	90,229	99,342	102,415
Other expenditure	2,589,020	2,312,445	3,287,771	3,282,523	3,648,343	3,648,343	2,149,531	3,690,365	3,675,177	3,788,007
Total Expenditure	9,116,649	9,007,981	10,668,134	10,129,615	10,260,010	10,260,010	7,734,045	10,904,465	11,387,201	11,976,783
Surplus/(Deficit)	(867,664)	(955,261)	(1,314,712)	5,196	5,196	5,196	(325,438)	1,876	1,913	2,724
Transfers and subsidies - capital (monetary allocations)	687,267	744,644	855,178	788,813	910,943	910,943	289,733	848,785	868,852	922,312
Transfers and subsidies - capital (in-kind)	2,294	4,160	22,409	—	—	—	—	—	—	—
	(178,103)	(206,456)	(437,125)	794,009	916,139	916,139	(35,705)	850,661	870,766	925,037
Surplus/(Deficit) after capital transfers & contributions										
Share of Surplus/Deficit attributable to Associate	(29,869)	20,143	(40,750)	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	(207,972)	(186,313)	(477,876)	794,009	916,139	916,139	(35,705)	850,661	870,766	925,037
Capital expenditure & funds sources										
Capital expenditure	1,408,515	1,425,946	1,110,164	1,231,115	1,433,734	1,433,734	548,531	1,152,894	1,168,960	1,206,526
Transfers recognised - capital	624,464	696,267	763,360	788,563	910,693	910,693	345,905	847,300	868,852	922,312
Borrowing	11,727	—	—	—	—	—	—	—	—	—
Internally generated funds	772,324	729,679	346,805	442,552	523,041	523,041	202,626	305,593	300,107	284,214
Total sources of capital funds	1,408,515	1,425,946	1,110,164	1,231,115	1,433,734	1,433,734	548,531	1,152,894	1,168,960	1,206,526

MBRR Table A1 – Consolidated Budget Summary (continued)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands									
<u>Financial position</u>									
Total current assets	10 217 212	11 194 274	12 514 205	5 903 984	5 921 322	5 921 322	6 096 294	6 382 991	6 664 234
Total non current assets	25 670 881	26 076 176	31 714 709	25 805 897	31 639 671	31 639 671	31 195 120	30 673 578	30 202 016
Total current liabilities	8 865 399	10 171 137	10 993 173	3 816 903	3 780 719	3 780 719	3 740 234	3 743 963	3 744 320
Total non current liabilities	1 084 628	893 792	961 557	996 721	1 000 175	1 000 175	1 049 141	1 098 224	1 146 348
Community wealth/Equity	25 933 494	26 224 957	32 284 288	26 883 358	32 780 100	32 780 100	32 502 040	32 214 383	31 975 582
<u>Cash flows</u>									
Net cash from (used) operating	4 251 130	4 886 117	3 396 802	1 325 089	1 595 082	1 595 082	1 380 810	1 395 659	1 427 643
Net cash from (used) investing	(1 407 168)	(1 425 944)	(1 110 048)	(1 231 115)	(1 433 734)	(1 433 734)	(1 324 793)	(1 342 693)	(1 385 665)
Net cash from (used) financing	(45 191)	(49 174)	(33 279)	(25 540)	(25 540)	(25 540)	(21 746)	(17 323)	(4 910)
Cash/cash equivalents at the year end	3 944 179	4 108 456	2 933 449	803 264	856 795	856 795	891 066	926 709	963 778
<u>Cash backing/surplus reconciliation</u>									
Cash and investments available	697 457	679 975	720 987	803 264	856 795	856 795	891 066	926 709	963 778
Application of cash and investments	865 220	734 772	1 123 289	1 462 164	1 357 898	1 357 898	(1 056 066)	(1 319 975)	(1 620 437)
Balance - surplus (shortfall)	(167 764)	(54 797)	(402 302)	(658 900)	(501 103)	(501 103)	1 947 132	2 246 684	2 584 214
<u>Asset management</u>									
Asset register summary (WDV)	20 299 294	20 713 362	28 532 619	18 768 528	27 503 712	27 503 712	26 337 066	25 089 962	23 888 773
Depreciation	1 569 797	1 846 054	1 944 481	567 615	567 615	567 615	625 783	764 015	840 625
Renewal and Upgrading of Existing Assets	797 993	819 730	704 473	598 691	784 742	784 742	509 527	528 438	575 406
Repairs and Maintenance	401 399	445 308	491 206	545 360	507 746	507 746	493 746	516 169	539 510
<u>Free services</u>									
Cost of Free Basic Services provided	480 841	501 825	464 955	970 160	970 160	970 160	1 047 366	1 117 293	779 547
Revenue cost of free services provided	127 530	144 333	209 496	288 911	288 911	288 911	296 411	309 988	323 628
<u>Households below minimum service level</u>									
Water:	2	–	–	4	4	4	3	2	1
Sanitation/sew erage:	9	–	–	4	4	4	4	3	2
Energy :	40	73	–	71	71	71	72	37	37
Refuse:	66	–	–	66	66	66	66	66	59

Explanatory notes to MBRR Table A1 – Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the City's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF. The 2025/2026 financial year indicates an operating surplus excluding capital transfers of R1.87 million, it also reflects a surplus of R1.91 million and R2.72 million for the two outer years respectively.
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses and depreciation from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive indicates that the necessary cash resources are available to fund the Capital Budget.
4. The municipality's budget is fully funded and cash-backed and will be generating a surplus in the two outer years of the MTREF period to ensure a more balanced funding mix for capital projects.

Table 19: MBRR Table A2 – Consolidated Budgeted Financial Performance (revenue and expenditure by function classification)

Functional Classification Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional									
<i>Governance and administration</i>	3 130 086	3 391 704	3 891 617	3 956 821	3 949 181	3 949 181	4 133 003	4 305 779	4 487 302
Executive and council	27 407	17 681	16 453	18 375	18 375	18 375	19 211	19 880	19 880
Finance and administration	3 102 680	3 374 023	3 875 164	3 938 446	3 930 806	3 930 806	4 113 792	4 285 900	4 467 422
Internal audit	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>	450 333	476 459	665 015	634 896	692 461	692 461	818 936	798 349	857 913
Community and social services	25 320	36 199	48 429	42 890	42 890	42 890	96 169	82 446	85 182
Sport and recreation	8 435	30 490	21 540	25 473	25 473	25 473	26 592	55 608	57 110
Public safety	179 714	175 322	250 816	199 114	199 114	199 114	208 755	218 791	228 490
Housing	236 851	234 412	344 201	367 380	424 945	424 945	487 379	441 461	487 086
Health	13	36	30	40	40	40	42	44	46
<i>Economic and environmental services</i>	288 637	308 502	394 111	301 549	510 494	510 494	176 342	183 192	192 668
Planning and development	140 658	103 482	123 492	186 480	194 480	194 480	132 182	136 661	144 408
Road transport	147 979	205 021	270 619	115 069	316 014	316 014	44 160	46 531	48 260
Environmental protection	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	4 990 728	4 561 481	5 205 903	5 881 245	5 878 245	5 878 245	6 528 064	6 867 779	7 255 832
Energy sources	2 248 953	2 270 135	2 529 773	2 950 267	2 950 267	2 950 267	3 384 732	3 561 289	3 779 632
Water management	1 541 833	1 041 864	1 228 507	1 301 669	1 301 669	1 301 669	1 393 141	1 486 798	1 574 631
Waste water management	650 803	654 251	752 105	848 194	860 194	860 194	914 037	943 456	986 779
Waste management	549 140	595 231	695 519	781 115	766 115	766 115	836 154	876 236	914 789
<i>Other</i>	78 761	63 379	74 363	149 113	145 768	145 768	98 780	104 500	109 902
Total Revenue - Functional	8 938 545	8 801 525	10 231 009	10 923 625	11 176 150	11 176 150	11 755 126	12 259 600	12 903 617
Expenditure - Functional									
<i>Governance and administration</i>	1 671 206	1 619 984	1 787 576	1 962 433	1 982 804	1 982 804	2 159 426	2 225 850	2 316 753
Executive and council	346 993	343 206	332 776	335 556	342 110	342 110	348 155	368 207	383 453
Finance and administration	1 313 214	1 266 032	1 442 422	1 610 868	1 625 283	1 625 283	1 794 712	1 840 233	1 914 970
Internal audit	10 998	10 747	12 378	16 009	15 412	15 412	16 560	17 410	18 330
<i>Community and public safety</i>	1 211 276	1 272 478	1 417 446	1 360 634	1 396 780	1 396 780	1 556 091	1 581 604	1 688 734
Community and social services	178 875	182 051	179 720	168 003	155 940	155 940	167 779	177 240	187 453
Sport and recreation	435 689	463 698	455 749	401 787	393 818	393 818	410 624	448 971	470 790
Public safety	496 627	512 818	572 370	537 338	536 896	536 896	555 832	582 553	615 203
Housing	48 631	62 493	159 294	197 194	254 758	254 758	366 084	311 019	350 338
Health	51 454	51 418	50 313	56 311	55 367	55 367	55 772	61 820	64 949
<i>Economic and environmental services</i>	1 151 812	1 353 266	1 087 089	772 401	813 636	813 636	754 279	836 754	898 901
Planning and development	257 688	324 339	306 446	282 960	275 406	275 406	266 286	281 624	300 984
Road transport	894 124	1 028 927	780 643	489 441	538 230	538 230	487 993	555 130	597 917
Environmental protection	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	4 999 525	4 755 593	6 226 384	5 851 359	5 878 548	5 878 548	6 292 196	6 574 705	6 899 116
Energy sources	2 708 470	2 632 649	3 734 117	3 937 555	3 868 677	3 868 677	4 366 345	4 554 230	4 799 775
Water management	1 230 632	1 092 492	1 311 918	918 661	927 789	927 789	917 743	961 930	1 008 888
Waste water management	526 763	484 560	521 101	450 304	465 737	465 737	462 715	483 187	495 987
Waste management	533 661	545 891	659 249	544 840	616 346	616 346	545 393	575 358	594 466
<i>Other</i>	137 726	129 459	212 235	182 789	188 241	188 241	142 473	168 288	173 280
Total Expenditure - Functional	9 171 545	9 130 779	10 730 730	10 129 615	10 260 010	10 260 010	10 904 465	11 387 201	11 976 783
Surplus/(Deficit) for the year	(232 999)	(329 254)	(499 721)	794 009	916 139	916 139	850 661	872 399	926 833

Explanatory notes to MBRR Table A2 – Consolidated Budgeted Financial Performance (revenue and expenditure by functional classification)

1. Table A2 above is an overview of the budgeted financial performance in relation to revenue and expenditure per functional classification.
2. Total Revenue on this table includes capital revenues (Transfers recognised – capital).
3. The surplus of R850 million reflected in the 2025/2026 financial year includes Transfers recognised - capital (Capital Grants and Donations received), while the expenditure category excludes these transfers.
4. As a general principle the revenues for the Trading Services should exceed their expenditures. The City is undertaking a detailed study of the functions that are operating at a deficit to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structure.

Table 20: MBRR Table A3 – Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote									
Vote 01 - Directorate - Executive Support Services	191	976	407	—	360	360	—	—	—
Vote 02 - Directorate - Municipal Manager	27 415	16 861	16 087	18 375	18 375	18 375	19 211	19 880	19 880
Vote 03 - Directorate - Human Settlement	236 851	234 412	344 201	367 380	424 945	424 945	487 379	441 461	487 086
Vote 04 - Directorate - Chief Financial Officer	3 035 621	3 318 304	3 816 846	3 899 172	3 899 172	3 899 172	4 075 817	4 256 387	4 434 820
Vote 05 - Directorate - Corporate Services	12 451	15 857	15 378	11 816	11 816	11 816	9 851	10 690	10 929
Vote 06 - Directorate - Infrastructure Services	4 589 568	4 171 271	4 781 003	5 215 199	5 428 144	5 428 144	5 736 071	6 038 075	6 389 303
Vote 07 - Directorate - Spatial Planning And Development	140 429	127 597	139 780	124 802	124 802	124 802	98 155	89 015	95 308
Vote 08 - Directorate - Health / Public Safety & Emergency Services	179 714	175 322	250 816	199 114	199 114	199 114	236 755	246 791	257 490
Vote 10 - Directorate - Economic Development & Agencies	133 397	123 224	145 044	238 249	234 904	234 904	160 931	170 969	180 676
Vote 11 - Directorate - Solid Waste And Environmental Management	549 405	608 930	700 990	786 876	771 876	771 876	842 173	883 520	922 086
Vote 12 - Directorate - Sport, Recreation & Community Development	33 503	53 025	64 528	62 642	62 642	62 642	88 783	102 813	106 040
Total Revenue by Vote	8 938 545	8 845 779	10 275 080	10 923 625	11 176 150	11 176 150	11 755 126	12 259 600	12 903 617
Expenditure by Vote to be appropriated									
Vote 01 - Directorate - Executive Support Services	278 459	298 497	271 921	278 584	279 918	279 918	290 564	305 258	321 149
Vote 02 - Directorate - Municipal Manager	148 509	140 606	166 466	153 045	167 776	167 776	171 341	182 343	187 642
Vote 03 - Directorate - Human Settlement	48 283	62 157	158 914	197 194	254 349	254 349	366 084	311 019	350 338
Vote 04 - Directorate - Chief Financial Officer	752 638	687 709	908 158	1 129 338	1 149 582	1 149 582	1 225 589	1 232 582	1 269 906
Vote 05 - Directorate - Corporate Services	243 555	249 145	244 017	242 880	230 493	230 493	245 107	258 817	272 127
Vote 06 - Directorate - Infrastructure Services	5 493 492	5 368 171	6 474 630	5 867 858	5 913 488	5 913 488	6 375 267	6 704 136	7 064 144
Vote 07 - Directorate - Spatial Planning And Development	356 036	400 339	354 348	280 763	264 330	264 330	291 975	313 981	336 357
Vote 08 - Directorate - Health / Public Safety & Emergency Services	501 899	517 102	577 714	546 230	542 952	542 952	565 180	592 420	626 025
Vote 10 - Directorate - Economic Development & Agencies	184 357	198 964	267 595	271 674	270 176	270 176	203 138	233 123	242 257
Vote 11 - Directorate - Solid Waste And Environmental Management	695 442	697 797	807 351	722 702	777 493	777 493	725 860	773 837	803 209
Vote 12 - Directorate - Sport, Recreation & Community Development	468 558	510 292	499 615	439 348	409 454	409 454	444 359	479 685	503 627
Total Expenditure by Vote	9 171 227	9 130 779	10 730 730	10 129 615	10 260 010	10 260 010	10 904 465	11 387 201	11 976 783
Surplus/(Deficit) for the year	(232 682)	(285 000)	(455 650)	794 009	916 139	916 139	850 661	872 399	926 833

Explanatory notes to MBRR Table A3 - Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 above is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the City. This indicates the operating surplus or deficit of a vote.

Table 21: MBRR Table A4 – Consolidated Budgeted Financial Performance (revenue and expenditure by source and type)

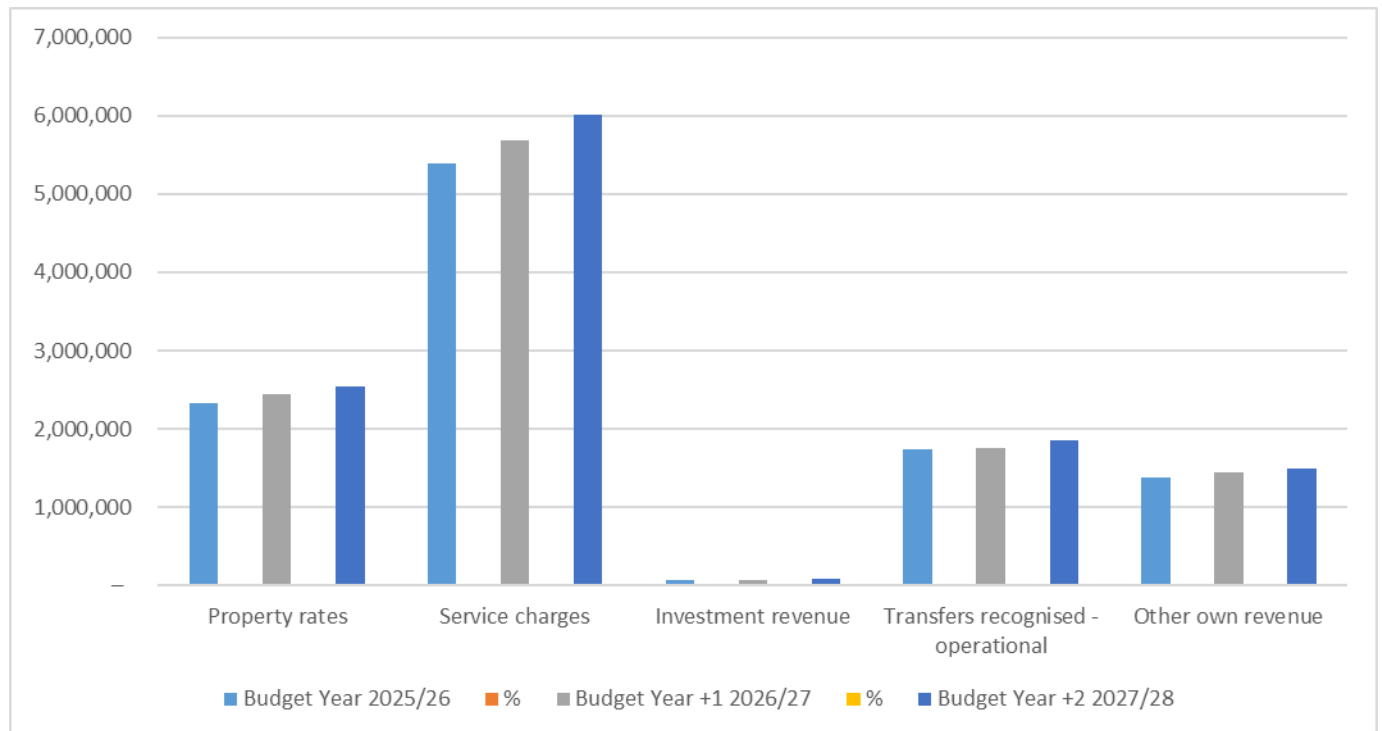
BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2,199,541	2,147,071	2,385,332	2,835,814	2,835,814	2,835,814	2,020,743	3,197,096	3,368,461	3,576,969
Service charges - Water	2	1,255,133	738,617	918,430	911,568	911,568	911,568	567,871	1,000,901	1,066,360	1,136,100
Service charges - Waste Water Management	2	470,773	482,231	559,118	603,379	603,379	603,379	380,651	632,342	662,062	691,192
Service charges - Waste Management	2	387,546	398,396	470,948	535,777	535,777	535,777	317,868	561,494	587,884	613,751
Sale of Goods and Rendering of Services		109,848	109,051	123,512	153,110	153,110	153,110	83,255	159,693	167,039	174,389
Agency services		30,536	23,879	19,547	28,177	28,177	28,177	22,196	29,389	30,740	32,093
Interest											
Interest earned from Receivables		176,561	300,755	389,110	222,299	222,299	222,299	234,985	231,858	242,523	253,194
Interest earned from Current and Non Current Assets		33,086	47,660	51,630	25,656	25,656	25,656	45,687	70,584	73,693	77,011
Rental from Fixed Assets		21,116	24,501	23,226	24,263	24,263	24,263	24,262	25,306	26,470	27,635
Operational Revenue		690,424	48,442	57,464	88,261	88,261	88,261	52,465	114,415	120,885	127,582
Non-Exchange Revenue											
Property rates	2	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,490,625	2,328,401	2,435,508	2,542,670
Surcharges and Taxes											
Fines, penalties and forfeits		12,408	6,974	65,438	9,691	9,691	9,691	9,171	10,108	10,573	11,038
Licences or permits		12,128	12,216	13,698	14,022	14,022	14,022	12,210	14,625	15,298	15,971
Transfer and subsidies - Operational		1,099,255	1,192,815	1,382,876	1,636,167	1,766,562	1,766,562	1,327,767	1,732,087	1,758,698	1,851,994
Interest		-	-	-	-	-	-	3,882	-	-	-
Fuel Levy		-	719,203	741,926	777,132	777,132	777,132	777,132	798,042	822,919	847,918
Operational Revenue		-	-	-	-	-	-	36,625	-	-	-
Gains on disposal of Assets		1,362	409	113	-	-	-	1,211	-	-	-
Other Gains		15,354	9,131	23,419	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		8,248,985	8,052,721	9,353,422	10,134,811	10,265,206	10,265,206	7,408,607	10,906,341	11,389,114	11,979,507
Expenditure											
Employee related costs	2	2,536,403	2,475,613	2,703,201	2,937,654	2,706,497	2,706,497	1,838,247	2,929,071	3,088,377	3,255,191
Remuneration of councillors		64,683	66,749	68,967	77,686	77,686	77,686	48,645	81,609	85,975	90,833
Bulk purchases - electricity	2	1,922,255	1,936,963	2,252,355	2,832,586	2,832,586	2,832,586	2,102,849	3,193,457	3,364,627	3,572,897
Inventory consumed	8	286,508	216,587	233,617	280,004	275,545	275,545	183,524	287,396	305,016	323,525
Debt impairment	3	1,385,422	897,828	1,336,718	1,681,728	1,754,847	1,754,847	1,088,108	1,891,898	1,823,862	1,834,379
Depreciation and amortisation		1,569,797	1,846,054	1,944,481	567,615	567,615	567,615	1,319,823	625,783	764,015	840,625
Interest		20,684	16,075	46,211	8,966	8,966	8,966	6,273	6,554	4,672	3,291
Contracted services		595,097	698,631	850,970	954,237	1,140,177	1,140,177	515,872	1,120,155	1,139,625	1,204,368
Transfers and subsidies		127,299	137,495	131,531	142,581	142,772	142,772	85,151	90,229	99,342	102,415
Irrecoverable debts written off		-	-	-	-	-	-	3,668	-	-	-
Operational costs		607,177	629,635	652,423	531,559	638,321	638,321	477,091	554,964	580,275	609,250
Losses on disposal of Assets		816	26	299,177	-	-	-	-	-	-	-
Other Losses		508	86,326	148,483	114,999	114,999	114,999	64,792	123,348	131,415	140,009
Total Expenditure		9,116,649	9,007,981	10,668,134	10,129,615	10,260,010	10,260,010	7,734,045	10,904,465	11,387,201	11,976,783
Surplus/(Deficit)		(867,664)	(955,261)	(1,314,712)	5,196	5,196	5,196	(325,438)	1,876	1,913	2,724
Transfers and subsidies - capital (monetary allocations)	6	687,267	744,644	855,178	788,813	910,943	910,943	289,733	848,785	868,852	922,312
Transfers and subsidies - capital (in-kind)	6	2,294	4,160	22,409	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(178,103)	(206,456)	(437,125)	794,009	916,139	916,139	(35,705)	850,661	870,766	925,037
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(178,103)	(206,456)	(437,125)	794,009	916,139	916,139	(35,705)	850,661	870,766	925,037
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(178,103)	(206,456)	(437,125)	794,009	916,139	916,139	(35,705)	850,661	870,766	925,037
Share of Surplus/Deficit attributable to Associate	7	(29,869)	20,143	(40,750)	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	44,254	44,071	-	-	-	38,388	-	-	-
Surplus/(Deficit) for the year	1	(207,972)	(142,059)	(433,804)	794,009	916,139	916,139	2,682	850,661	870,766	925,037

Explanatory notes to MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure by source and type)

1. Total operating revenue is R10.90 billion in 2025/2026 and escalates to R11.38 billion and R11.97 billion by 2026/2027 and 2027/2028 respectively. This represents a year-on-year increase of 6.25% for 2025/26 financial year, 4.43% for 2026/2027 financial year and declines at 5.18% for the 2027/2028 financial year.
2. Revenue to be generated from property rates is R2.32 billion in the 2025/2026 financial year and increases to R2.43 billion in 2026/2027 and further increases to R2.54 billion in 2027/2028. The property rates represent 21% of the operating revenue base of the City and therefore remains a significant funding source for the municipality. It remains relatively constant over the medium-term. Property Rates tariff is increased by 2% in the 2025/2026 financial year, an increase of 4.6% is proposed for 2026/2027 and 4.4% for 2027/2028 financial year.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the City totalling R5.39 billion for the 2025/2026 financial year and increasing to R5.68 billion by 2026/2027. For the 2025/2026 financial year, service charges amount to 51% of the total revenue base and is constant across the MTREF.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. Transfers & Subsidies slightly increases from R1.73 billion in 2025/2026 to R1.75 billion in 2026/2027.

The graph below provides a view of the main sources of revenue over the MTREF.

Figure 4: Revenue by source



5. Electricity Bulk Purchases have increased from 2025/2026 financial year as a result of an annual increase, escalating from R3.19 billion to R3.36 billion in 2026/2027.
6. Employee Related Costs are one of the main cost drivers within the City's operating expenditure budget increasing from R2.92 billion in 2025/2026 to R3.08 billion in 2026/2027. This increase informed by the current SALGA wage agreement.
7. Employee Related Costs and Electricity Bulk Purchases are the main cost drivers within the municipality. Ongoing operational gains and efficiencies are continuously identified to lessen the impact of wage and bulk tariff increases in future years.
8. Depreciation & Asset Impairment totals R625 million for the 2025/2026 financial year. The calculation of depreciation on new capital expenditure is based on variables such as asset class and lifespan depending on the nature of the asset. This figure represents the cost component of the depreciation. The depreciation resulting from

the revaluation of PPE is budgeted against the Revaluation reserve account in the Statement of Financial Position.

- Contracted Services increases from R1.12 billion in 2025/2026 to R1.13 billion in 2026/2027 and includes budgetary provision for repairs and maintenance.

The graph below provides a view of the main expenditure types over the MTREF.

Figure 5: Expenditure by type

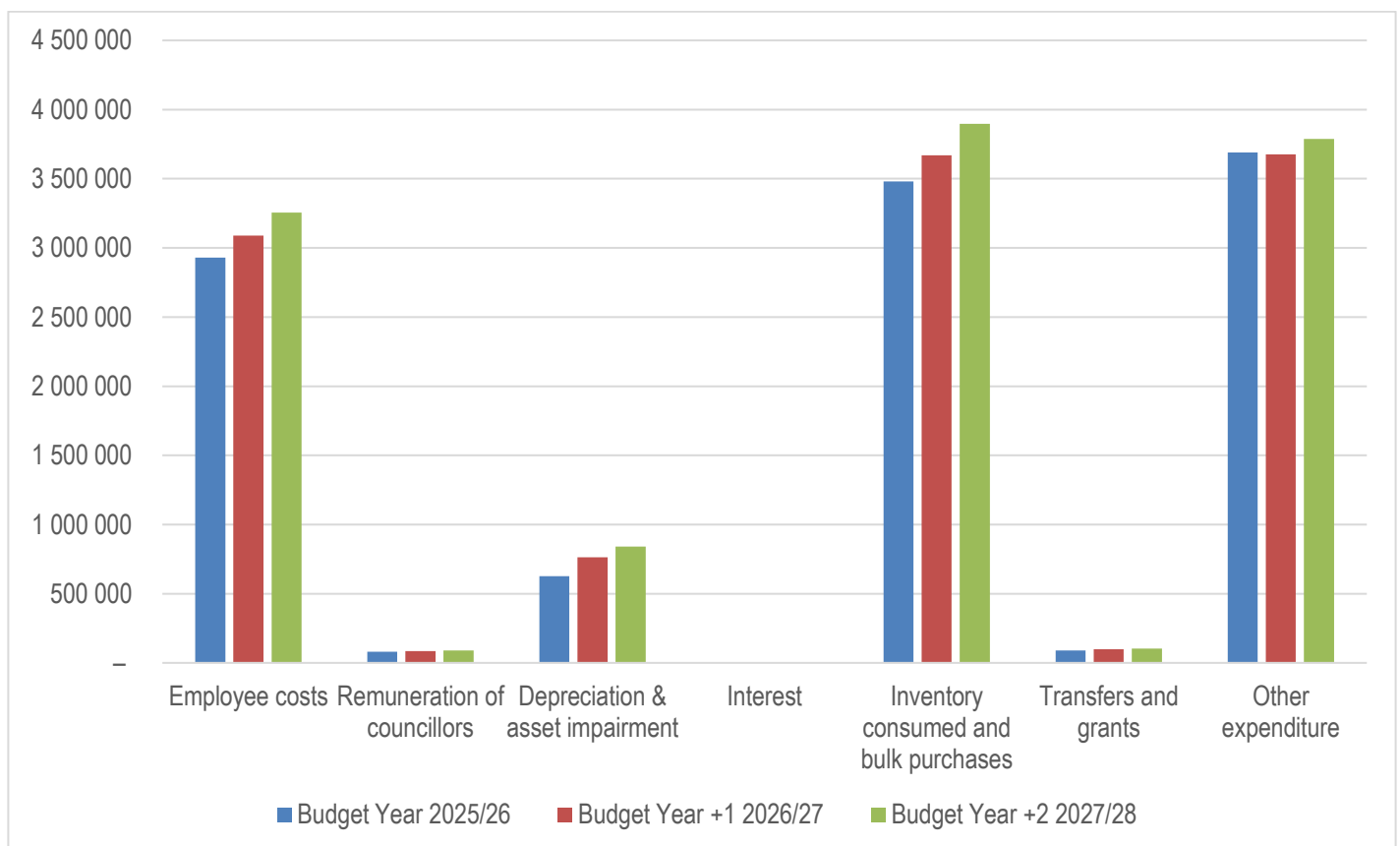


Table 22: MBRR Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description R thousand	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		5,369	934	228	500	1,040	1,040	275	2,500	2,500	2,500
Vote 02 - Directorate - Municipal Manager		2,946	221	151	9,650	18,076	18,076	5,969	3,750	4,500	4,000
Vote 03 - Directorate - Human Settlement		214,662	207,333	218,118	225,927	227,227	227,227	99,966	182,007	194,331	204,450
Vote 04 - Directorate - Chief Financial Officer		205,433	227,675	44,679	78,058	98,577	98,577	31,998	58,015	50,115	16,615
Vote 05 - Directorate - Corporate Services		4,494	10,216	4,845	16,700	18,625	18,625	4,748	10,900	12,250	10,200
Vote 06 - Directorate - Infrastructure Services		653,787	724,479	620,152	650,863	801,060	801,060	317,891	545,443	558,564	603,899
Vote 07 - Directorate - Spatial Planning And Development		115,477	91,858	84,011	81,908	82,183	82,183	34,992	54,435	48,832	56,467
Vote 08 - Directorate - Health / Public Safety & Emergency Services		8,836	16,833	13,228	18,050	45,697	45,697	5,420	54,300	51,950	47,000
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		140,761	58,849	32,932	43,139	44,882	44,882	10,528	60,952	56,434	59,652
Vote 11 - Directorate - Solid Waste And Environmental Management		13,027	37,124	39,606	80,470	61,258	61,258	23,241	117,941	113,450	119,900
Vote 12 - Directorate - Sport, Recreation & Community Development		43,723	50,424	52,215	25,850	35,109	35,109	13,502	62,651	76,034	81,843
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	1,408,515	1,425,946	1,110,164	1,231,115	1,433,734	1,433,734	548,531	1,152,894	1,168,960	1,206,526
Total Capital Expenditure - Vote		1,408,515	1,425,946	1,110,164	1,231,115	1,433,734	1,433,734	548,531	1,152,894	1,168,960	1,206,526

MBRR Table A5 - Consolidated Budgeted Capital Expenditure by vote, functional classification and funding source (continued)

Vote Description	Ref	2021/22 Audited Outcome	2022/23 Audited Outcome	2023/24 Audited Outcome	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1				Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Capital Expenditure - Vote		312,340	292,957	298,265	360,884	346,198	346,198	149,774	237,354	261,594	278,550
Capital Expenditure - Functional											
Governance and administration		260,451	265,933	59,940	180,208	172,054	172,054	65,330	91,138	80,187	48,988
Executive and council		7,969	1,155	379	10,150	17,690	17,690	6,244	6,250	7,000	6,500
Finance and administration		252,482	264,778	59,561	170,058	152,938	152,938	59,086	84,888	73,187	42,488
Internal audit		–	–	–	–	1,426	1,426	–	–	–	–
Community and public safety		271,363	295,202	292,531	284,497	327,169	327,169	125,631	313,404	339,115	351,493
Community and social services		15,882	22,466	27,695	16,750	11,722	11,722	5,450	64,915	52,074	56,200
Sport and recreation		32,823	48,091	32,782	23,320	36,574	36,574	11,311	36,582	67,360	72,343
Public safety		6,033	16,015	12,959	11,500	41,647	41,647	5,420	24,500	21,150	14,000
Housing		214,662	207,333	218,118	225,927	227,227	227,227	99,966	182,007	194,331	204,450
Health		1,963	1,297	978	7,000	10,000	10,000	3,484	5,400	4,200	4,500
Economic and environmental services		440,972	544,000	412,972	218,944	357,287	357,287	138,380	104,255	121,803	129,779
Planning and development		81,611	71,833	76,671	66,858	74,678	74,678	28,779	39,947	44,644	49,591
Road transport		359,361	472,168	336,301	152,087	282,609	282,609	109,601	64,309	77,159	80,188
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		295,599	262,230	312,467	504,577	532,592	532,592	208,664	584,629	573,055	618,411
Energy sources		120,634	98,904	112,996	158,388	198,833	198,833	88,386	186,195	180,440	188,000
Water management		104,762	104,798	93,883	169,528	166,978	166,978	52,569	161,031	167,798	176,785
Waste water management		61,318	42,015	74,953	110,861	124,661	124,661	51,210	133,909	128,167	151,926
Waste management		8,886	16,513	30,635	65,800	42,121	42,121	16,499	103,494	96,650	101,700
Other		140,130	58,581	32,255	42,889	44,632	44,632	10,526	59,467	54,800	57,855
Total Capital Expenditure - Functional	3	1,408,515	1,425,946	1,110,164	1,231,115	1,433,734	1,433,734	548,531	1,152,894	1,168,960	1,206,526
Funded by:											
National Government		624,464	696,267	763,360	788,448	910,693	910,693	345,903	847,300	868,852	922,312
Provincial Government		–	–	–	115	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	2	–	–	–
Transfers recognised - capital	4	624,464	696,267	763,360	788,563	910,693	910,693	345,905	847,300	868,852	922,312
Borrowing	6	11,727	–	–	–	–	–	–	–	–	–
Internally generated funds		772,324	729,679	346,805	442,552	523,041	523,041	202,626	305,593	300,107	284,214
Total Capital Funding	7	1,408,515	1,425,946	1,110,164	1,231,115	1,433,734	1,433,734	548,531	1,152,894	1,168,960	1,206,526

Explanatory notes to MBRR Table A5 Budgeted Capital Expenditure by vote, functional classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2025/2026 R1.15 billion has been allocated, R1.16 billion in 2026/2027 and R1.20 billion in 2027/2028.
3. The capital programme is funded from National Government Grants (Capital Transfers), Internally Generated Funds from prior and current year surpluses and depreciation. For 2025/2026, Capital transfers represent 74% of Capital Expenditure and increases to 75% by 2026/2027.
4. It needs to be noted that the institution has made a strategic decision to utilize own funds to mainly replace existing infrastructure assets in the urban core of the City. The total amount of own funding is R305 million in 2025/2026, it decreases to R 300 million and R284 million in 2026/2027 and 2027/2028 respectively.
5. No new borrowing has been provided for until there's improvement in the collection rate and sufficient operating surplus is available to allow for the repayments that will be required.

Table 23: MBRR Table A6 - Consolidated Budgeted Financial Position

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
ASSETS										
Current assets										
Cash and cash equivalents	697 457	679 975	720 987	803 264	856 795	856 795	1 543 234	891 066	926 709	963 778
Trade and other receivables from exchange transactions	2 017 018	2 171 920	2 382 984	3 102 803	2 849 679	2 849 679	2 886 924	2 901 752	3 058 839	3 208 921
Receivables from non-exchange transactions	1 006 547	1 115 381	1 423 285	1 064 567	1 184 341	1 184 341	1 446 498	1 229 872	1 278 119	1 326 367
Current portion of non-current receivables	—	—	—	—	—	—	—	—	—	—
Inventory	44 210	50 846	69 398	74 666	74 666	74 666	87 153	77 652	80 758	83 989
VAT	6 445 717	7 164 225	7 903 607	835 148	936 006	936 006	8 404 826	976 412	1 018 839	1 061 265
Other current assets	6 263	11 926	13 945	23 538	19 836	19 836	15 839	19 539	19 727	19 915
Total current assets	10 217 212	11 194 274	12 514 205	5 903 984	5 921 322	5 921 322	14 384 475	6 096 294	6 382 991	6 664 234
Non current assets										
Investments										
Investment property	451 398	460 265	#####	474 865	490 515	490 515	484 115	497 715	505 275	512 835
Property, plant and equipment	24 467 626	24 886 002	30 458 183	24 572 291	30 350 784	30 350 784	29 719 272	29 885 286	29 342 597	28 850 787
Biological assets										
Living and non-living resources										
Heritage assets	50 513	50 513	54 060	50 513	54 060	54 060	54 060	54 060	54 060	54 060
Intangible assets	10 847	9 043	7 247	20 874	25 207	25 207	11 580	29 955	35 542	40 229
Trade and other receivables from exchange transactions										
Non-current receivables from non-exchange transactions										
Other non-current assets	690 497	670 354	711 104	687 354	719 104	719 104	711 104	728 104	736 104	744 104
Total non current assets	25 670 881	26 076 176	31 714 709	25 805 897	31 639 671	31 639 671	30 980 132	31 195 120	30 673 578	30 202 016
TOTAL ASSETS	35 888 093	37 270 450	44 228 915	31 709 881	37 560 994	37 560 994	45 364 607	37 291 415	37 056 570	36 866 250
LIABILITIES										
Current liabilities										
Bank overdraft										
Financial liabilities	49 141	50 158	28 814	28 814	27 382	27 382	15 318	20 829	8 417	9 375
Consumer deposits	88 247	90 336	98 543	96 820	101 817	101 817	97 109	105 157	108 664	112 170
Trade and other payables from exchange transactions	1 210 128	1 805 990	1 712 378	1 588 787	1 408 629	1 408 629	1 432 736	1 309 949	1 258 108	1 189 523
Trade and other payables from non-exchange transaction	283 485	255 179	289 601	253 792	289 601	289 601	289 601	289 601	289 601	289 601
Provision	349 529	388 358	451 629	445 559	447 969	447 969	451 629	443 845	439 561	435 098
VAT	6 884 868	7 581 118	8 412 208	1 403 130	1 505 322	1 505 322	9 125 022	1 570 852	1 639 613	1 708 553
Other current liabilities	—	—	—	—	—	—	—	—	—	—
Total current liabilities	8 865 399	10 171 137	10 993 173	3 816 903	3 780 719	3 780 719	11 411 415	3 740 234	3 743 963	3 744 320
Non current liabilities										
Financial liabilities	138 854	88 696	79 849	50 980	52 468	52 468	64 380	33 934	25 517	16 142
Provision	945 774	805 095	881 707	945 741	947 707	947 707	881 707	1 015 207	1 072 707	1 130 206
Long term portion of trade payables	—	—	—	—	—	—	—	—	—	—
Other non-current liabilities										
Total non current liabilities	1 084 628	893 792	961 557	996 721	1 000 175	1 000 175	946 087	1 049 141	1 098 224	1 146 348
TOTAL LIABILITIES	9 950 026	11 064 929	11 954 730	4 813 624	4 780 894	4 780 894	12 357 502	4 789 375	4 842 187	4 890 668
NET ASSETS	25 938 067	26 205 521	32 274 185	26 896 258	32 780 100	32 780 100	33 007 105	32 502 040	32 214 383	31 975 582
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	11 302 001	10 702 331	10 620 180	10 100 586	10 741 969	10 741 969	10 725 373	10 098 144	9 413 290	8 782 869
Reserves and funds	14 631 492	15 522 625	21 664 108	16 782 772	22 038 131	22 038 131	21 664 108	22 403 895	22 801 093	23 192 712
Other										
TOTAL COMMUNITY WEALTH/EQUITY	25 933 494	26 224 957	32 284 288	26 883 358	32 780 100	32 780 100	32 389 481	32 502 040	32 214 383	31 975 582

Explanatory notes to MBRR Table A6 - Budgeted Financial Position

1. MBRR table A6 is consistent with international standards of good financial management practice and improves understandability for stakeholders of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets Less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. MBRR table A6 is supported by an extensive table of notes (MBRR table SA3) providing a detailed analysis of the major components of a number of items, including:
 - i. Call investments deposits;
 - ii. Consumer debtors;
 - iii. Property, plant and equipment;
 - iv. Trade and other payables;
 - v. Provisions non-current;
 - vi. Changes in net assets; and
 - vii. Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debts. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 24: MBRR Table A7 - Consolidated Budgeted Cash Flow Statement

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	1 375 151	1 502 577	1 472 173	1 772 612	1 772 612	1 772 612	1 043 862	1 769 585	1 850 986	1 983 283
Service charges	3 019 329	3 223 821	3 132 451	3 822 072	3 822 072	3 822 072	2 551 721	4 158 796	4 500 035	4 886 185
Other revenue	4 579 088	5 034 864	4 121 804	879 984	919 640	919 640	3 860 593	1 267 392	1 315 629	1 357 199
Transfers and Subsidies - Operational	1 067 836	1 154 816	1 268 383	1 549 052	1 679 332	1 679 332	1 009 052	1 695 626	1 720 383	1 812 080
Transfers and Subsidies - Capital	704 365	752 565	852 001	788 698	910 693	910 693	761 968	847 185	868 737	922 197
Interest	32 569	52 353	66 783	187 868	199 049	199 049	79 618	255 593	272 080	275 314
Payments										
Suppliers and employees	(6 387 312)	(6 690 930)	(7 379 774)	(7 518 710)	(7 565 483)	(7 565 483)	(5 391 754)	(8 542 925)	(9 060 899)	(9 736 213)
Interest	(21 160)	(16 581)	(12 107)	(13 906)	(13 906)	(13 906)	(5 102)	(6 553)	(4 671)	(3 290)
Transfers and Subsidies	(118 735)	(127 370)	(124 911)	(142 581)	(128 926)	(128 926)	(67 170)	(63 889)	(66 620)	(69 112)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 251 130	4 886 117	3 396 802	1 325 089	1 595 082	1 595 082	3 842 788	1 380 810	1 395 659	1 427 643
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	1 347	2	116	–	–	–	18 650	–	–	–
Payments										
Capital assets	(1 408 515)	(1 425 946)	(1 110 164)	(1 231 115)	(1 433 734)	(1 433 734)	(500 731)	(1 324 793)	(1 342 693)	(1 385 665)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 407 168)	(1 425 944)	(1 110 048)	(1 231 115)	(1 433 734)	(1 433 734)	(482 081)	(1 324 793)	(1 342 693)	(1 385 665)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Increase (decrease) in consumer deposits	–	(34)	(3 033)	3 274	3 274	3 274	(2 254)	3 340	3 507	3 507
Payments										
Repayment of borrowing	(45 191)	(49 141)	(30 246)	(28 814)	(28 814)	(28 814)	(28 814)	(25 086)	(20 829)	(8 417)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(45 191)	(49 174)	(33 279)	(25 540)	(25 540)	(25 540)	(31 068)	(21 746)	(17 323)	(4 910)
NET INCREASE/ (DECREASE) IN CASH HELD	2 798 772	3 410 999	2 253 474	68 434	135 808	135 808	3 329 640	34 272	35 643	37 068
Cash/cash equivalents at the year begin:	1 145 407	697 457	679 975	734 829	720 987	720 987	–	856 795	891 066	926 709
Cash/cash equivalents at the year end:	3 944 179	4 108 456	2 933 449	803 264	856 795	856 795	3 329 640	891 066	926 709	963 778

Explanatory notes to MBRR Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. The cash and cash equivalents increase from R0.891 billion in the 2025/2026 period to R0.927 billion in the 2026/2027 financial year and further increase over the MTREF to R0.964 billion by 2027/2028 financial year. The increase can be attributed to the tariff increases and increase in the collection rate target over the MTREF period.
4. Provision has been made for the repayment of borrowing to the amount of R25 million for the 2025/2026 financial year, based on the capital repayment in terms of the loan agreement.

Table 25: MBRR Table A8 – Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation

Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available										
Cash/cash equivalents at the year end	3 944 179	4 108 456	2 933 449	803 264	856 795	856 795	3 329 640	891 066	926 709	963 778
Other current investments > 90 days	(3 246 722)	(3 428 481)	(2 212 463)	-	-	-	(1 786 406)	-	-	-
Non current Investments	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	697 457	679 975	720 987	803 264	856 795	856 795	1 543 234	891 066	926 709	963 778
Application of cash and investments										
Unspent conditional transfers	283 485	255 179	289 601	253 792	289 601	289 601	876 421	289 601	289 601	289 601
Unspent borrowing										
Statutory requirements	439 150	416 892	508 602	567 983	569 317	569 317	720 195	594 440	620 774	647 287
Other working capital requirements	(206 945)	(325 656)	(126 543)	194 830	51 012	51 012	(840 977)	(2 383 952)	(2 669 911)	(2 992 423)
Other provisions	349 529	388 358	451 629	445 559	447 969	447 969	451 629	443 845	439 561	435 098
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments										
Total Application of cash and investments:	865 220	734 772	1 123 289	1 462 164	1 357 898	1 357 898	1 207 269	(1 056 066)	(1 319 975)	(1 620 437)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	(167 764)	(54 797)	(402 302)	(658 900)	(501 103)	(501 103)	335 965	1 947 132	2 246 684	2 584 214
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	(167 764)	(54 797)	(402 302)	(658 900)	(501 103)	(501 103)	335 965	1 947 132	2 246 684	2 584 214

Explanatory notes to MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2025/2026 to 2026/2027 the surplus increases from R1.95 billion to R2.25 billion.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the 2025/2026 MTREF is funded with a surplus.
7. As part of the budgeting and planning guidelines that informed the compilation of the 2025/2026 MTREF the end objective of the medium-term framework was to ensure the budget is funded and aligned to section 18 of the MFMA.

Table 26: MBRR Table A9 – Consolidated Asset Management

BUF Buffalo City - Table A9 Consolidated Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE										
Total New Assets	1	610,522	606,217	405,691	632,424	648,992	648,992	643,367	640,522	631,120
Roads Infrastructure		91,006	69,521	81,508	71,670	86,647	86,647	62,136	52,645	66,731
Storm water Infrastructure		29,943	35,206	46,401	38,450	48,070	48,070	30,378	24,716	29,725
Electrical Infrastructure		79,368	96,351	22,151	39,477	44,477	44,477	95,750	90,400	96,000
Water Supply Infrastructure		206,269	221,161	109,866	162,545	176,208	176,208	157,811	188,720	148,719
Sanitation Infrastructure		54,481	47,464	35,153	68,693	63,793	63,793	81,424	57,037	55,685
Solid Waste Infrastructure		38	–	–	–	–	–	–	–	–
Information and Communication		1,136	6,127	743	3,000	2,730	2,730	1,200	3,500	2,500
Infrastructure		462,240	475,831	295,822	383,834	421,924	421,924	428,699	417,017	399,360
Community Facilities		14,751	16,916	12,487	28,419	28,364	28,364	45,829	54,700	45,655
Sport and Recreation Facilities		157	267	–	150	270	270	580	1,050	1,400
Community Assets		14,909	17,184	12,487	28,569	28,634	28,634	46,409	55,750	47,055
Heritage Assets		700	2,472	972	–	–	–	800	700	800
Operational Buildings		7,679	4,856	23,539	22,636	16,842	16,842	43,412	65,150	66,870
Housing		31,403	34,529	33,289	26,000	29,717	29,717	14,679	17,224	23,000
Other Assets		39,082	39,385	56,829	48,636	46,559	46,559	58,091	82,374	89,870
Licences and Rights		13,887	7,817	197	13,100	20,200	20,200	5,300	6,100	5,000
Intangible Assets		13,887	7,817	197	13,100	20,200	20,200	5,300	6,100	5,000
Computer Equipment		1,874	287	2,203	3,515	5,415	5,415	2,655	3,114	3,765
Furniture and Office Equipment		15,129	10,261	9,055	26,100	33,984	33,984	28,519	24,335	24,107
Machinery and Equipment		22,521	5,154	10,857	26,869	27,344	27,344	24,120	22,610	25,740
Transport Assets		16,464	35,132	14,700	86,800	57,931	57,931	33,100	22,700	27,300
Land		23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Zoo's, Marine and Non-biological		–	–	–	–	–	–	–	–	–
Total Renewables	2	306,156	270,244	351,447	302,886	382,471	382,471	237,051	229,751	239,926

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Consolidated Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Roads Infrastructure		156,757	134,897	206,724	99,000	138,100	138,100	56,951	70,404	74,583
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		91,684	66,789	89,428	117,888	158,683	158,683	79,744	68,840	70,000
Water Supply Infrastructure		44,305	43,916	49,191	72,528	71,978	71,978	80,710	71,507	75,493
Infrastructure		292,747	245,602	345,343	289,416	368,760	368,760	217,405	210,751	220,076
Community Facilities		1,433	215	–	5,300	2,161	2,161	10,700	7,800	8,050
Sport and Recreation Facilities		1,349	15,041	4,753	7,170	7,550	7,550	8,946	10,500	11,000
Community Assets		2,782	15,256	4,753	12,470	9,711	9,711	19,646	18,300	19,050
Operational Buildings		10,127	9,386	1,350	1,000	4,000	4,000	–	700	800
Housing		–	–	–	–	–	–	–	–	–
Other Assets		10,127	9,386	1,350	1,000	4,000	4,000	–	700	800
Transport Assets		500	–	–	–	–	–	–	–	–
Total Upgrades	6	491,837	549,485	353,027	295,805	402,271	402,271	272,475	298,686	335,479
Roads Infrastructure		280,638	402,125	194,691	108,544	201,779	201,779	36,161	42,725	44,125
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		8,321	16,983	15,716	15,000	15,000	15,000	15,000	20,000	20,000
Water Supply Infrastructure		7,150	7,004	7,132	21,000	6,000	6,000	12,448	10,881	10,881
Sanitation Infrastructure		46,597	32,254	59,668	100,861	114,661	114,661	118,281	128,167	151,926
Infrastructure		342,707	458,366	277,207	255,505	337,594	337,594	205,573	221,572	250,032
Community Facilities		35,502	44,619	42,679	24,300	22,396	22,396	45,366	38,674	43,147
Sport and Recreation Facilities		107,449	35,157	26,255	4,800	20,128	20,128	5,612	18,150	19,000
Community Assets		142,951	79,776	68,934	29,100	42,524	42,524	50,978	56,824	62,147
Heritage Assets		1,062	1,695	862	–	–	–	1,600	1,400	1,600
Operational Buildings		4,722	9,436	5,562	9,800	21,953	21,953	13,324	17,490	20,300
Housing		–	–	–	–	–	–	–	–	–
Other Assets		4,722	9,436	5,562	9,800	21,953	21,953	13,324	17,490	20,300
Transport Assets		–	–	–	1,000	–	–	600	1,050	1,000
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-bi		396	212	462	400	200	200	400	350	400
Total Capital	4	1,408,515	1,425,946	1,110,164	1,231,115	1,433,734	1,433,734	1,152,894	1,168,960	1,206,526

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Consolidated Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSET REGISTER	5	20,299,294	20,713,362	28,532,619	18,768,528	27,503,712	27,503,712	(1,166,646)	15,173,516	(1,207,286)
Roads Infrastructure		6,265,695	6,720,007	10,584,629	5,852,928	10,147,620	10,147,620	(430,315)	4,982,349	(452,068)
Storm water Infrastructure		(94,582)	(101,225)	(538,844)	(113,717)	(546,016)	(546,016)	(6,900)	(127,888)	(7,794)
Electrical Infrastructure		4,379,685	4,073,983	5,795,560	3,365,762	5,401,165	5,401,165	(466,922)	2,351,993	(532,649)
Water Supply Infrastructure		3,507,232	3,641,601	5,168,810	3,596,785	5,143,393	5,143,393	(6,879)	3,588,624	(6,304)
Sanitation Infrastructure		2,167,684	2,280,132	2,612,446	2,020,680	2,470,023	2,470,023	(228,103)	1,623,268	(150,693)
Solid Waste Infrastructure		252,818	255,751	352,707	248,884	349,287	349,287	(3,200)	242,323	(3,360)
Rail Infrastructure		(367)	(367)	(367)	(367)	(367)	(367)	–	(367)	–
Coastal Infrastructure										
Information and Communication		994	4,431	4,431	9,858	7,832	7,832	1,200	15,358	2,500
Infrastructure		16,479,158	16,874,313	23,979,372	14,980,812	22,972,937	22,972,937	(1,141,120)	12,675,660	(1,150,368)
Community Assets		1,447,950	1,478,381	2,014,801	1,344,853	1,936,251	1,936,251	(67,334)	1,175,015	(66,110)
Heritage Assets		50,513	50,513	54,060	50,513	54,060	54,060	–	50,513	–
Investment properties		451,398	460,265	484,115	474,865	490,515	490,515	7,200	489,625	7,560
Other Assets		1,304,490	1,323,696	1,521,378	1,217,726	1,474,303	1,474,303	(86,535)	(90,407)	(90,207)
Biological or Cultivated Assets										
Intangible Assets		10,847	9,043	7,247	20,874	25,207	25,207	4,748	14,569	4,687
Computer Equipment	9		(20)	1,194	4,052	6,059	6,059	2,288	8,507	2,467
Furniture and Office Equipment		114,734	98,184	66,645	72,141	58,317	58,317	(11,645)	55,703	(14,939)
Machinery and Equipment		54,526	45,628	33,954	99,787	58,496	58,496	29,480	183,254	30,200
Transport Assets		301,190	288,881	263,313	418,426	321,029	321,029	80,600	520,776	61,300
Land		84,479	84,479	106,539	84,479	106,539	106,539	15,673	90,301	8,123
Zoo's, Marine and Non-biological Assets		–	–	–	–	–	–	–	–	–
TOTAL ASSET	5	20,299,294	20,713,362	28,532,619	18,768,528	27,503,712	27,503,712	(1,166,646)	15,173,516	(1,207,286)

MBR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Consolidated Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
TOTAL ASSET	5	20,299,294	20,713,362	28,532,619	18,768,528	27,503,712	27,503,712	(1,166,646)	15,173,516	(1,207,286)
EXPENDITURE OTHER ITEMS		1,971,196	2,291,363	2,435,687	1,112,975	1,075,361	1,075,361	1,119,529	1,272,834	1,371,779
Depreciation	7	1,569,797	1,846,054	1,944,481	567,615	567,615	567,615	625,783	762,955	839,465
Repairs and	3	401,399	445,308	491,206	545,360	507,746	507,746	493,746	509,879	532,314
Roads Infrastructure		101,197	107,002	100,887	130,646	117,582	117,582	117,582	122,991	128,402
Storm water Infrastructure		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
Electrical Infrastructure		39,245	41,929	64,010	24,861	23,713	23,713	23,713	24,804	25,896
Water Supply Infrastructure		2,998	3,313	(4,642)	2,180	1,962	1,962	1,962	2,053	2,143
Sanitation Infrastructure		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
Solid Waste Infrastructure		1,285	1,250	64	1,303	1,173	1,173	1,173	1,227	1,281
Infrastructure		182,189	200,641	216,979	207,484	188,195	188,195	188,195	196,852	205,513
Community Facilities		10,207	9,168	4,452	4,303	3,873	3,873	3,873	4,051	4,229
Sport and Recreation Fac		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Community Assets		12,571	11,247	5,572	5,733	5,163	5,163	5,163	5,400	5,638
Heritage Assets		8	8	–	–	–	–	–	–	–
Non-revenue Generating		9	15	19	16	16	16	16	–	–
Investment properties		9	15	19	16	16	16	16	–	–
Operational Buildings		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Other Assets		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Computer Equipment		425	847	204	747	672	672	672	703	734
Furniture and Office Equi		4,161	7,067	3,770	23,445	21,807	21,807	21,807	22,810	23,814
Machinery and Equipmen		149,865	162,539	211,051	240,309	218,285	218,285	204,285	207,142	216,257
Transport Assets		24,215	29,551	28,701	39,799	47,813	47,813	47,813	49,990	52,189
TOTAL EXPENDITURE OTHER		1,971,196	2,291,363	2,435,687	1,112,975	1,075,361	1,075,361	1,119,529	1,272,834	1,371,779
Renewal and upgrading of Exi		56.7%	57.5%	63.5%	48.6%	54.7%	54.7%	44.2%	45.2%	47.7%
Renewal and upgrading of Exi		50.8%	44.4%	36.2%	105.5%	138.3%	138.3%	81.4%	69.3%	68.5%
R&M as a % of PPE & Investme		2.0%	2.2%	1.7%	2.9%	1.9%	1.9%	-42.2%	3.4%	-43.9%
Renewal and upgrading and R		5.9%	6.1%	4.2%	6.1%	4.7%	4.7%	-85.6%	6.9%	-91.4%

Explanatory notes to MBRR Table A9 – Asset Management

1. Table A9 provides an overview of municipal capital allocations to acquiring new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. In the 2025/2026 financial year BCMM has allocated 44.2% of its capital budget towards asset upgrading and renewal and 4.5% for Repairs and Maintenance as a percentage of PPE, which is at current replacement.
3. National Treasury has recommended that municipalities should allocate at least 40% of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8% of PPE. It should be borne in mind that Buffalo City Metropolitan Municipality has valued its infrastructural assets on the revaluation model and therefore the above percentage allocations should be adjusted accordingly to reflect the increase in asset values due to different valuation methodologies.

Table 27: MBRR Table A10 – Consolidated Basic Service Delivery Measurement

BUF Buffalo City - Table A10 Consolidated basic service delivery measurement										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service	1									
Water:										
Piped water inside dwelling		124,066	–	–	123,566	123,566	123,566	123,050	123,050	123,050
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap	2	127,290	–	–	141,008	141,008	141,008	142,524	142,524	142,524
Other water services	4	–	–	–	–	–	–	–	–	–
above sub-total		251,356	–	–	264,574	264,574	264,574	265,574	265,574	265,574
Using public tap	3	–	–	–	–	–	–	–	–	–
Other water services	4	–	–	–	–	–	–	–	–	–
No water supply		2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
level sub-total		2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
Total number of households	5	253,477	–	–	268,438	268,438	268,438	268,438	267,438	266,438
Sanitation/sewerage:										
Flush toilet (connected to sewer)		166,262	–	–	155,014	155,014	155,014	176,210	176,290	176,370
Flush toilet (with septic tank)		5,437	–	–	5,437	5,437	5,437	5,437	5,437	5,437
Chemical toilet		3,544	–	–	3,544	3,544	3,544	3,544	3,544	3,544
Pit toilet (ventilated)		53,175	–	–	54,445	54,445	54,445	60,655	61,655	62,855
Other toilet provisions (> min.service level)		16,344	–	–	16,344	16,344	16,344	16,444	16,444	16,444
above sub-total		244,762	–	–	234,784	234,784	234,784	262,290	263,370	264,650
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
No toilet provisions		–	–	–	–	–	–	–	–	–
level sub-total		8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
Total number of households	5	253,454	–	–	238,968	238,968	238,968	266,474	266,554	266,634
Energy:										
Electricity (at least min.service level)		6,000	5,164	4,963	4,977	4,977	4,977	4,977	4,977	4,977
Electricity - prepaid (min.service level)		128,000	131,851	–	132,992	132,992	132,992	133,684	134,184	134,684
above sub-total		134,000	137,015	4,963	137,969	137,969	137,969	138,661	139,161	139,661
Electricity (< min.service level)		40,000	36,500	–	35,500	35,500	35,500	37,000	37,000	37,000
Electricity - prepaid (< min.service level)		–	36,500	–	35,500	35,500	35,500	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
level sub-total		40,000	73,000	–	71,000	71,000	71,000	37,000	37,000	37,000
Total number of households	5	174,000	210,015	4,963	208,969	208,969	208,969	175,661	176,161	176,661

MBRR Table A10 – Consolidated Basic Service Delivery Measurement (continuation)

BUF Buffalo City - Table A10 Consolidated basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Refuse:</u>										
Removed at least once a week		157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
Service Level and Above sub-total		157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
Removed less frequently than once a week		2,012	–	–	2,012	2,012	2,012	2,012	2,012	2,012
Using communal refuse dump		6,707	–	–	6,707	6,707	6,707	6,707	6,707	–
Using own refuse dump		46,947	–	–	46,947	46,947	46,947	46,947	46,947	46,947
Other rubbish disposal		3,130	–	–	3,130	3,130	3,130	3,130	3,130	3,130
No rubbish disposal		7,154	–	–	7,154	7,154	7,154	7,154	7,154	7,154
Minimum Service Level sub-total		65,950	–	–	65,950	65,950	65,950	65,950	65,950	59,243
Total number of households	5	223,342	–	–	223,342	223,342	223,342	223,342	223,342	216,635
<u>Households receiving Free Basic Services:</u>	7									
Water (6 kilolitres per household per month)		–	–	–	47,821	47,821	47,821	50,321	52,821	56,275
Sanitation (free minimum level service)		–	–	–	40,076	40,076	40,076	42,576	45,076	47,059
Electricity/other energy (50kwh per household per month)		–	–	–	68,694	68,694	68,694	71,194	73,694	78,256
Refuse (removed at least once a week)		–	–	–	43,928	43,928	43,928	43,928	43,928	45,861
Informal Settlements		–	–	–	181	181	181	181	181	191
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>										
Water (6 kilolitres per indigent household per month)		223,324	235,622	242,624	244,744	244,744	244,744	267,407	284,895	303,527
Sanitation (free sanitation service to indigent households)		73,090	83,918	63,848	108,893	108,893	108,893	114,120	119,484	124,741
Electricity/other energy (50kwh per indigent household per month)		50,947	32,467	48,360	109,712	109,712	109,712	126,981	133,787	142,069
Refuse (removed once a week for indigent households)		133,479	149,818	110,124	184,535	184,535	184,535	193,393	202,482	211,391
<u>Cost of Free Basic Services provided - Informal Settlements (R'000)</u>		–	–	–	322,276	322,276	322,276	347,435	378,704	397,362
Total cost of FBS provided	8	480,841	501,825	464,955	970,160	970,160	970,160	1,049,336	1,119,353	1,179,092
<u>Highest level of free service provided per household</u>										
Property rates (R value threshold)		120,000	–	–	120,000	120,000	120,000	120,000	–	–
Water (kilolitres per household per month)		6	–	–	6	6	6	6	–	–
Sanitation (Rand per household per month)		102	–	–	118	118	118	124	–	–
Electricity (kwh per household per month)		–	–	–	50	50	50	50	–	–
Refuse (average litres per week)		170	–	–	170	170	170	170	–	–
<u>Revenue cost of subsidised services:</u>	9									
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		127,403	144,333	209,496	288,859	288,859	288,859	296,356	309,988	323,628
Other		–	–	–	52	52	52	55	–	–
Total revenue cost of subsidised services provided		127,530	144,333	209,496	288,911	288,911	288,911	296,411	309,988	323,628

PART 2 – SUPPORTING DOCUMENTATION

2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

The Budget Steering Committee has been established in terms Section 53 of the MFMA and Municipal Budget Reporting Regulations.

The Budget Steering Committee consists of the City Manager and senior officials of the municipality meeting under the chairpersonship of the Mayor. The Portfolio MMC for Infrastructure Services, MMC for Spatial Planning & Development, MMC for Finance and MMC for Human Settlements are also members of the Budget Steering Committee as appointed by the Executive Mayor.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the City's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 IDP/Budget Process Overview

Following the adoption of the 2025/2026 IDP/Budget/PMS Process Plan and Time Schedule which was compiled in accordance with Section 28 and 29 of the Municipal Systems Act and Section 21(1) of the Municipal Finance Management Act, Buffalo City Metropolitan Municipality embarked on the Third IDP Review Process as required in term of Section 34 of the Municipal Systems Act.

The budget process is governed by the Municipal Finance Management Act 56 of 2003 and the Municipal Systems Act 32 of 2000. The objective process is to ensure good governance and accountability and enables the municipality to involve residents and other stakeholders in the budgeting process.

In terms of Section 16 of the Municipal Finance Management Act (MFMA) No 56, 2003:

- 1) "The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year".
- 2) "In order for a municipality to comply with subsection (1), the mayor of the municipality must table an annual budget at a council meeting at least 90 days before the start of the budget year".

In terms of Section 24 of the Municipal Finance Management Act (MFMA) No 56, 2003:

- 1) "The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget".

Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Executive Mayor has established a Budget Steering Committee, which consists of the Deputy Executive Mayor, Portfolio Head for Finance (Chairperson), Portfolio MMC for Infrastructure Services, MMC for Spatial Planning & Development and MMC for Human Settlements, City Manager and Senior Managers.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. 30 August) a time schedule that sets out the process to revise the IDP and prepare the budget.

Section 28 (1) of the Municipal Systems Act requires each municipality to adopt a process in writing to guide the planning, drafting, adoption and review of its Integrated

Development Plan. In compliance with this requirement Buffalo City Metropolitan Municipality adopted the plan on 22 August 2024.

Table 28: Key activities in the compilation of the 2025/2026 MTREF Budget

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
JUL – AUG:		
Preparing for the IDP, Budget and Performance Management Process		
1.	Top Management, Strategic Development Portfolio Committee and Budget Steering Committee: <ul style="list-style-type: none"> Consider and recommend that IDP/Budget/PMS Process Plan and Time Schedule be approved by Council (at least 10 months before the start of the budget year) 	6 and 8 August 2024
2.	External IDP/Budget/PMS Representative Forum: <ul style="list-style-type: none"> Consult External Stakeholders on the Draft IDP/Budget/PMS Process Plan and Time Schedule 	16 August 2024
3.	Top Management: <ul style="list-style-type: none"> Consider 2024/2025 First Adjustment Budget & the 2023/2024 Fourth Adjustment budget and recommend these being approved by Council 	06 August 2024
4.	Budget Steering Committee: <ul style="list-style-type: none"> Consider 2024/2025 First adjustment Budget & the 2023/2024 Fourth Adjustment budget and recommend these being approved by Council 	08 August 2024
5.	Council: <ul style="list-style-type: none"> <u>Approve</u> IDP/Budget/PMS Process Plan and Time Schedule (at least 10 months before the start of the budget year), the 2024/2025 First adjustment budget (to be tabled before 25 August 2024) and the 2023/2024 Fourth Adjustment budget. <p>AND</p> <ul style="list-style-type: none"> <u>Note</u> SDBIP approved by Executive Mayor and performance agreements signed by Municipal Manager and Managers directly accountable to the Municipal Manager to Council for notification 	22 August 2024
6.	Submit 4 th Quarter Performance Report to Council within 30 days of the end of the quarter	24 July 2024

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
SEPT – OCT: PHASE 1: Research Information Collection and Analysis		
7.	Prepare a draft Situational Analysis Report to assess and identify information from adopted Sector Plans against the backdrop of the SITUATIONAL ANALYSIS, including the LSDFs for integration into the IDP Review document if possible	September – October 2024
8.	Consult Top Management to consider Ward Priorities and Mayoral Imbizo Progress Report as updated by Senior Management	16 September 2024
9.	Consult Councillors in order for them to verify content for the Ward Priorities and Mayoral Imbizo Progress Report as reviewed by Top Management	23, 27 & 30 October 2024, 3 November 2024, 3, 6 & 7 February 2025
10.	Public engagements to interact with ward communities, listen to needs and concerns and provide feedback on approved programmes and projects for 2025/2026 (Executive Mayoral Imbizos) <i>*Continued in 2025</i>	Inland – 31 October 2024 Coastal Rural – 3 November 2024 Coastal Urban – 4 February 2025 Midland – 7 February 2025
11.	Technical IDP/Budget/PMS Workstreams: <ul style="list-style-type: none"> To prepare detailed analysis of the socio-economic realities affecting the Key Focus Areas and functions contained in this workstream by conducting sectoral analyses. To monitor progress with respect to the implementation of the IDP, budget expenditure and to agree on any adjustments to be affected on the Workstream budget. To identify key issues, projects, programmes and key initiatives in line with the workstream's Focus Areas and ensure that these are aligned with the priorities of the metro, provincial and national government. 	Well-governed City: 20 November 2024 Connected City: 28 November 2024 Innovative and Productive City: 29 November 2024 Green City: 2 December 2024 Spatially Transformed City: 30 January 2025
12.	Budget Preparation Sessions with all directorates	25 November to 5 December 2024

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
JAN – FEB:		
PHASE 3: Development of Programmes and Projects		
13.	Senior Management Team Dry-Run: <ul style="list-style-type: none"> 2025 Mid-Year Budget and Performance Assessment Engagement 	16 January 2025
14.	Top Management: <ul style="list-style-type: none"> Consider 2023/2024 Mid-year Adjustment Budget 	09 February 2025
15.	Council: <ul style="list-style-type: none"> To table and adopt the Statement of Financial Performance and the Implementation of the 2024/2025 budget for the second quarter & Mid-year budget and Performance assessment report ended 31 December 2024 To consider Municipal entity's proposed budget, priorities and objectives for 2024/2025 and proposed budget adjustments for 2023/2024 To table the Draft Annual Report within 7 months after the end of the financial year to which the report relates 	26 January 2025
16.	IDP Technical Work Sessions (per directorate): <ul style="list-style-type: none"> Review 2024/2025 service delivery key performance indicators and targets after adjustments budget Set Key Performance Indicators and Targets for the draft Revised 2025/2026 IDP and SDBIP Align IDP, Budget, Risk and performance indicators 	February – March 2025
FEB:		
PHASE 4: Integration and Consolidation		
17.	Budget Steering Committee: <ul style="list-style-type: none"> Consider 2024/2025 Mid-year Adjustment Budget for recommendation to Council 	10 February 2025
18.	Councillors and Traditional Leaders' Workshop: <ul style="list-style-type: none"> Deliberate on the proposed 2024/2025 Mid-year Adjustment Budget 	11 February 2025
19.	Council:	26 February 2025

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
	<ul style="list-style-type: none"> Consider and adopt 2024/2025 Mid-year Adjustment Budget 	
20.	National Treasury Mid-year Budget and Performance Assessment Review	30 February 2025
MAR: PHASE 5: Approval, Adoption and Publication Approval of draft IDP		
21.	Top Management Technical Planning Session: <ul style="list-style-type: none"> Review strategic objectives for service delivery and development Reflect on progress made with implementation of strategic priorities during preceding financial years Review SITUATIONAL ANALYSIS of the metro that inform priority choices, including community needs expressed Reflect on desired key outcomes over the remainder of Council's 5-year term Deliberate and confirm strategic imperatives that should inform the Budget Process 	17 – 18 February 2025
22.	Mayoral Strategic Planning Session <ul style="list-style-type: none"> Review past performance, identify challenges and propose solutions Align management plans with political priorities Align community/constituency priorities and pressing issues with resource allocation Mobilize and align with other stakeholders on key priority areas Mobilize resources and capacity for execution Attend to systemic challenges and escalate delivery towards 2026 	9 – 10 March, Extended to 18 March 2025
23.	Top Management: <ul style="list-style-type: none"> Consider and recommend the draft IDP, MTREF Budget and SDBIP 	12 March 2025
24.	Budget Steering Committee: <ul style="list-style-type: none"> Consider and recommend the draft IDP, MTREF Budget and SDBIP 	19 March 2025

NO	ACTIVITY DESCRIPTION	DATES ACHIEVED
25.	Councillors and Traditional Leaders' Workshop: <ul style="list-style-type: none"> • Review strategic objectives for service delivery and development • Reflect on progress made with implementation of strategic priorities during preceding financial years • Review SITUATIONAL ANALYSIS of the metro that inform priority choices, including community needs expressed • Reflect on desired key outcomes over the remainder of Council's 5-year term • Deliberate and confirm strategic imperatives that should inform the Budget Process 	19-20 March 2025
26.	Council: <ul style="list-style-type: none"> • To approve the draft IDP, MTREF Budget and draft policies (at least 90 days before the start of the budget year) • To consider the proposed budget of the entity and assess the entity's (BCMDA) priorities and objectives and make recommendations. Board of Directors to consider the recommendations and, if necessary, submit a revised budget. 	26 March 2025

2.1.2 Integrated Development Plan (IDP) and Service Delivery and Budget Implementation Plan (SDBIP)

Buffalo City's IDP Review and Budget development was undertaken through an inclusive, integrated and procedurally consistent manner in line with an approved IDP/Budget/PMS Process Plan and Time Schedule which was compiled in accordance with Section 28 and 29 of the Municipal Systems Act and Section 21(1) of the Municipal Finance Management Act.

The Metro's IDP is the principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is translated into clear objectives, key performance indicators and targets for implementation which directly informs the Service Delivery and Budget Implementation Plan. The Metro strives to, at all times, engage the intellectual capacity of the organisation, civil society and other government spheres to develop plans that are aligned

with the shared vision for the City through the convergence of local priorities with those of the Provincial and National Government spheres, taking into account the socio-economic conditions prevalent at the time of planning.

With the compilation of the 2025/2026 MTREF, each function/directorate had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year performance against the 2024/2025 Service Delivery and Budget Implementation Plan. Business planning responds to the Metro's priority needs, reviewed strategic objectives and informs the detail operating budget appropriations and three-year capital programme.

The Final Service Delivery and Budget Implementation Plan (SDBIP) with Final Performance Agreements will be submitted to the Executive Mayor after the approval of the IDP and Budget; and the final SDBIP will be submitted to Council with the Performance Agreements within 28 days after the budget is tabled in Council.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2025/2026 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2025/2026 MTREF:

- City growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2024/2025 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities

- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery
- Financial Recovery plan
- Cost Containment Policy
- UIFW Reduction strategy

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars have been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

In developing its Integrated Development Plan, Buffalo City Metropolitan Municipality takes its tune from residents and the broader public of the Metro who participate in a number of public consultation processes and programmes such as the annual Mayoral Imbizo and IDP/Budget Roadshow. It is through these engagements that residents are able to define and shape their needs and priorities which must be taken into consideration during planning and budgeting. BCMM aims to address identified needs and priorities through the 2021/2026 Integrated Development Plan and Budget as revised annually.

The IDP process is an outcome of an intensive and detailed series of engagements with our communities through the following key participatory democracy instruments:

- a. IDP/Budget/PMS Workstreams where external stakeholders also participate in the deliberations;
- b. External IDP/Budget/PMS Representative Forum with external stakeholders to consult the Draft IDP, MTREF Budget and BEPP: Catalytic Land Development Programmes;
- c. Executive Mayoral Imbizos where the Executive Leadership provides feedback to communities previously raised and make commitments on action to be taken to improve on other poorer performance service delivery functions; and

- d. Ward-based Community Meetings and Ward Committee Meetings held by Ward Councillors from each of the three functional regions as part of the IDP Review Process.

Following the publication of the Draft IDP and Budget, members of the public will be awarded an opportunity to peruse the documentation at the municipal libraries and key offices of the Metro. Stakeholders will be invited to submit their inputs via a WhatsApp line created for this purpose, on live radio and social media comments options. Further to this an e-mail address is created through which the metro will invite submissions on the draft Revised IDP and Budget until the set deadline. Council will then consider all public inputs in the compilation of the final 2025/2026 Final IDP, BEPP: BCMM Catalytic Land Development Programmes and MTREF Budget documents.

2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

BCMM's IDP is the strategic framework that outlines the City's priority objectives over a 5-year period which guides the planning and budgeting within the City. During the development process an effort was made to ensure that the IDP is fully aligned with the Metro Growth and Development Strategy. Over the five-year term, the City will concentrate on the 5 strategic outcomes to be achieved by the year 2030. The following table highlights the IDP's five strategic outcomes which have directly informed the compilation of the 2025/2026 MTREF budget:

Table 29: IDP'S Five Strategic Objectives

Strategic Objective 1:	An Innovative and Productive City
<i>To enhance the Quality of Life of the BCMM community with rapid and inclusive economic growth and falling unemployment</i>	
Strategic Objective 2:	A Green City
<i>To promote an environmentally sustainable city with optimal benefits from our natural assets.</i>	
Strategic Objective 3:	A Connected City
<i>To maintain a world class logistics network.</i>	

Strategic Objective 4:	A Spatially Transformed City
<i>To develop and maintain world class infrastructure and utilities.</i>	
Strategic Objective 5:	A Well-Governed City
<i>Promote sound financial and administrative capabilities.</i>	

The IDP process was undertaken within the framework of National, Provincial and District policies and legislation. Some of the key informants that guide the review and refinement of IDP objectives and strategies include the following:

- National Development Plan;
- Draft Medium-Term Development Plan (2024/2029);
- Provincial Municipal Infrastructure Grants Risk Adjusted Strategy Framework (PMIG – RAS –FW) Approved: 22 June 2023
- Integrated Urban Development Framework (IUDF) policy levers;
- Eastern Cape Provincial Development Plan (PDP) 2030;
- Sustainable Development Goals (SDGs);
- 12 Outcomes adopted by National Cabinet in January 2010;
- BCMM Ward Priorities;
- Priorities from the Council Lekgotla.

Table 30: Alignment of BCMM Strategic Objectives with National and Provincial Priorities

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
An Innovative and Productive City	<ul style="list-style-type: none"> • Decent employment through inclusive economic growth. • A skilled and capable workforce to support inclusive growth. 	<ul style="list-style-type: none"> • A growing, inclusive and equitable economy. • Vibrant and equitably enabled communities. 	<ul style="list-style-type: none"> • Unemployment rate should fall from 27% in 2011 to 14% by 2020 and to 6% by 2030. • Total employment should rise from 13 million to 24 million. 	<ul style="list-style-type: none"> • Ensure access to affordable, reliable, sustainable economic growth, full and productive employment and decent work for all. 	<ul style="list-style-type: none"> • Unlocking the potential of SMMEs, cooperatives, township and rural enterprises. • Operation Phakisa aimed growing the ocean

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
	<ul style="list-style-type: none"> An efficient, competitive and responsive economic infrastructure network. 				economy and other sectors. <ul style="list-style-type: none"> Encouraging private sector investment.
A Green City	<ul style="list-style-type: none"> Protection and enhancement of environmental assets and natural resources. 	<ul style="list-style-type: none"> A growing, inclusive and equitable economy. 	<ul style="list-style-type: none"> Achieve the peak, plateau and decline trajectory for greenhouse gas emissions, with the peak being achieved around 2025. By 2030, an economy-wide carbon price should be entrenched. 	<ul style="list-style-type: none"> Take urgent action to combat climate change and its impacts. 	<ul style="list-style-type: none"> Resolving the energy challenge. Revitalizing agriculture and the agro-processing value chain.
A Well-Governed City	<ul style="list-style-type: none"> Improve the quality of basic education. 	<ul style="list-style-type: none"> An educated, empowered, and innovative citizenry. 	<ul style="list-style-type: none"> All children should have at least two years of pre-school education. This implies about 2 million places. About 80% of schools and learners achieve 50% and above in literacy, mathematics and science in grades 3, 6, 9. At least 80% of students should complete 12 years of schooling. 	<ul style="list-style-type: none"> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. 	<ul style="list-style-type: none"> N/A
A Well-Governed City	<ul style="list-style-type: none"> A development-orientated public service and inclusive citizenship. 	<ul style="list-style-type: none"> An educated, empowered and innovative citizenry. 	<ul style="list-style-type: none"> A capable and effective state, able to enhance economic opportunities, support the development of capabilities and intervene to ensure a rising floor of social rights for the poor. 	<ul style="list-style-type: none"> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. 	<ul style="list-style-type: none"> Moderating workplace conflict.

BCMM Strategic Outcomes	12 National Outcomes	Provincial Development Plan (EC Vision 2030)	National Development Plan	Sustainable Development Goals	National 10 Point Plan
A Spatially Transformed City	<ul style="list-style-type: none"> Improve health and life expectancy. 	<ul style="list-style-type: none"> A healthy population. 	<ul style="list-style-type: none"> By 2030, life expectancy should reach at least 70 for both men and women Infant mortality rate should decline from 43 to 20 per 1000 live births and the under-five mortality rate should be less than 30 per 1000, from 104 today. 	<ul style="list-style-type: none"> Ensure healthy lives and promote well-being for all at all ages 	<ul style="list-style-type: none"> N/A
A Spatially Transformed City	<ul style="list-style-type: none"> Sustainable human settlements and improved quality of household life. 	<ul style="list-style-type: none"> Vibrant and equitably enabled communities (Universal access to social infrastructure). 	<ul style="list-style-type: none"> The proportion of people with access to electricity should rise from 70% in 2010 to 95% by 2030, with no grid options available for the rest. Ensure that all people have access to clean, potable water and that there is enough water for agriculture and industry. 	<ul style="list-style-type: none"> Ensure availability and sustainable management of water and sanitation for all. 	<ul style="list-style-type: none"> State reform and boosting the role of state-owned companies, ICT infrastructure or broadband roll out, water, sanitation and transport infrastructure.

The 2025/2026 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 31: MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

BUF Buffalo City - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)												
Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
A WELL GOVERNED CITY	Promote Sound financial and administrative capabilities	B		3,092,220	3,387,974	3,895,403	4,018,491	4,018,621	4,018,621	4,106,984	4,288,949	4,467,782
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B		2,106,722	1,621,686	1,995,856	2,105,532	2,160,797	2,160,797	2,411,465	2,477,310	2,627,368
A CONNECTED CITY	To maintain a world class logistics network	A		2,221,398	2,242,415	2,493,497	2,919,746	2,994,746	2,994,746	3,268,762	3,439,382	3,649,708
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	B		549,405	567,387	647,162	727,476	727,476	727,476	765,232	802,520	838,086
AN INNOVATIVE AND PRODUCTIVE CITY	To Enhance the Quality of life of the BCMM community with rapid and inclusive economic growth and falling unemployment	B		279,239	277,512	365,576	363,567	363,567	363,567	353,899	380,953	396,563
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	8,248,985	8,096,974	9,397,494	10,134,811	10,265,206	10,265,206	10,906,341	11,389,114	11,979,507

Table 32: MBRR Table SA5 - Reconciliation between the IDP Strategic Objectives and budgeted operating expenditure

BUF Buffalo City - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
A WELL GOVERNED CITY	Promote Sound financaill and administrative capabilities	B		1,661,307	1,582,151	1,915,668	2,059,606	2,115,356	2,115,356	2,199,512	2,264,125	2,355,756
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	B		2,209,567	2,067,687	2,370,129	1,950,633	1,958,496	1,958,496	2,124,698	2,164,495	2,306,129
A CONNECTED CITY	To maintain a world class logistics network	A		3,743,818	3,928,218	4,049,349	4,606,238	4,530,923	4,530,923	4,919,087	5,180,322	5,456,286
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	B		689,849	1,655,299	770,598	688,088	722,254	722,254	688,878	732,314	759,591
AN INNOVATIVE AND PRODUCTIVE CITY	To Enhance the Quality of life of the BCMM community with rapid and inclusive economic growth and falling unemployment	B		703,440	1,434,778	1,023,871	955,445	932,982	932,982	972,290	1,045,944	1,099,021
Allocations to other priorities												
Total Expenditure			1	9,007,981	10,668,134	10,129,615	10,260,010	10,260,010	10,260,010	10,904,465	11,387,200	11,976,783

Table 33: MBRR Table SA6 – Reconciliation between the IDP Strategic Objectives and budgeted Capital Expenditure

Strategic Objective	Goal	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
A GREEN CITY	To promote an environmental sustainable city with optimal benefits from our natural assets	89 420	27 902	43 636	34 000	18 197	18 197	34 292	50 100	52 400
A CONNECTED CITY	To maintain a world class logistics network	526 956	713 280	497 981	452 431	581 943	581 943	354 579	361 696	377 427
AN INNOVATIVE AND PRODUCTIVE CITY	To Enhance the Quality of life of the BCMM community with rapid and inclusive economic growth and falling unemployment	83 859	76 193	81 798	92 789	130 163	130 163	163 124	162 367	166 295
A SPATIALLY INTEGRATED /TRANSFORMED CITY	To develop and maintain world class infrastructure and utilities	372 660	329 070	339 221	503 937	446 113	446 113	460 028	474 341	514 139
A WELL GOVERNED CITY	Promote Sound financial and administrative capabilities	217 458	273 734	61 411	141 958	180 938	180 938	138 070	114 955	82 265
OWN MUNICIPAL STRATEGIC OBJECTIVE		118 162	5 768	86 117	6 000	76 380	76 380	2 800	5 500	14 000
Allocations to other priorities										
Total Capital Expenditure		1 408 515	1 425 946	1 110 164	1 231 115	1 433 734	1 433 734	1 152 894	1 168 960	1 206 526

2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance, the City is developing a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 34: MBRR Table SA7 - Measurable performance objectives

BUF Buffalo City - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
04 - Directorate - Chief Financial Officer										
Finance And Administration										
Budget And Treasury Office										
Other	Rand Value				52 275	52 275	52 275	54 731		
06 - Directorate - Infrastructure Services										
Energy Sources										
Electricity										
Electricity - Prepaid (< Min. Service Level)	Households		36 500		35 500	35 500	35 500	35 200		
Electricity - Prepaid (Min. Service Level)	Households	128 000	131 851		132 992	132 992	132 992	133 684	134 184	134 684
Electricity (< Min. Service Level)	Households	40 000	36 500		35 500	35 500	35 500	37 000	37 000	37 000
Electricity (At Least Min. Service Level)	Households	6 000	5 164	4 963	4 977	4 977	4 977	4 977	4 977	4 977
Electricity (Kwh Per Household Per Month)	Kwh Per Household Per				50	50	50	50		
Electricity	Households				68 694	68 694	68 694	71 194	73 694	
Electricity	Households				11 380	11 380	11 380	11 380	11 380	
Informal Settlements (R000)	Rand Value				6219 644	6219 644	6219 644	6219 644	6779 412	
Other (R000)	Rand Value									
Waste Water Management										
Sewerage										
Chemical Toilet	Households	3 544			3 544	3 544	3 544	3 544	3 544	3 544
Flush Toilet (Connected To Sewerage)	Households	166 262			155 014	155 014	155 014	176 210	176 210	176 210
Flush Toilet (With Septic Tank)	Households	5 437			5 437	5 437	5 437	5 437	5 437	5 437
Sanitation	Households				40 076	40 076	40 076	42 576	45 076	
Sanitation	Households				43 928	43 928	43 928	43 928	43 928	
Informal Settlements (R000)	Rand Value				55573 354	55573 354	55573 354	59791 372	65172 595	
Upgrading - Receiving Sanitation	Households									
No Toilet Provisions	Households									
Other Toilet Provisions (< Min. Service Level)	Households	8 692			4 184	4 184	4 184	4 184	3 184	1 984
Other Toilet Provisions (> Min. Service Level)	Households	16 344			16 344	16 344	16 344	16 444	16 444	16 444
Pit Toilet (Ventilated)	Households	53 175			54 445	54 445	54 445	60 655	61 655	62 855
Sanitation (Rand Per Household Per Month)	Rand Per Household Per	102			118	118	118	124		
Water Management										
Water Distribution										
Water	Households				47 821	47 821	47 821	50 321	52 821	
Water	Households				82 828	82 828	82 828	82 828	82 828	
Informal Settlements (R000)	Rand Value				73603 481	73603 481	73603 481	80360 281	87592 706	
No Water Supply	Households	2 121			3 864	3 864	3 864	2 864	1 864	864
Piped Water Inside Dwelling	Households	124 066			123 566	123 566	123 566	123 050	123 050	123 050
Level)	Households	127 290			141 008	141 008	141 008	142 524	142 524	142 524
Water (Kilolitres Per Household Per Month)	Kilolitres Per Household Per	6			6	6	6	6		
Development										
Finance And Administration										
Property Services										
Property Rates (R000 Value Threshold)	Rand Value Threshold	120 000			120 000	120 000	120 000	120 000		
Adjustment)(Impermissible Values Per	Rand Value	127 403								
Planning And Development										
Economic Development/Planning										
Informal Settlement	Households				131	131	131	133		
Informal Settlement	Kwh Per Household Per				131	131	131	133		
Informal Settlement	Rand Value				131	131	131	133		
09 - Directorate - Municipal Services										
Waste Management										
Solid Waste Disposal (Landfill Sites)										
Removal	Households				43 928	43 928	43 928	43 928	43 928	
Removal	Households				42 412	42 412	42 412	42 824	43 236	
Informal Settlements (R000)	Rand Value				186879 147	186879 147	186879 147	201063 274	219158 969	
No Rubbish Disposal	Households	7 154			7 154	7 154	7 154	7 154	7 154	7 154
Other Rubbish Disposal	Households	3 130			3 130	3 130	3 130	3 130	3 130	3 130
Refuse (Average Litres Per Week)	Average Litres Per Week	170			170	170	170	170		
Removed At Least Once A Week	Households	157 392			157 392	157 392	157 392	157 392	157 392	157 392
Week	Households	2 012			2 012	2 012	2 012	2 012	2 012	2 012
Using Communal Refuse Dump	Households	6 707			6 707	6 707	6 707	6 707	6 707	
Using Own Refuse Dump	Households	46 947			46 947	46 947	46 947	46 947	46 947	46 947

Table 35: MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Borrowing Management</u>											
Credit Rating		A1-/A	0	0	A1-/A	A1-/A	A1-/A	A1-/A			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.7%	0.7%	0.7%	0.4%	0.4%	0.4%	0.4%	0.3%	0.2%	0.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.8%	0.8%	0.8%	0.4%	0.4%	0.4%	0.4%	0.3%	0.2%	0.1%
Borrowed funding of 'ow n' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.2	1.1	1.1	1.5	1.6	1.6	1.3	1.6	1.7	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.2	1.1	1.1	1.5	1.6	1.6	1.3	1.6	1.7	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.3	0.3	0.3	1.0	1.0	1.0	0.4	1.0	1.1	1.1
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	99.4%	122.0%	103.3%	111.0%	111.0%	111.0%	98.0%	106.8%	108.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		99.4%	122.0%	103.3%	111.0%	111.0%	111.0%	98.0%	106.8%	108.5%	110.9%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	96.3%	109.2%	105.6%	24.2%	26.2%	26.2%	132.2%	25.5%	25.3%	24.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	19.6%	19.6%	19.6%	0.0%	75.0%	75.0%	75.0%
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		30.7%	44.0%	58.4%	197.8%	164.4%	164.4%	43.0%	147.0%	135.8%	123.4%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	291919493	0	0	124954934	124954934	124954934	0	130332244	130332244	130332244
	Total Volume Losses (kW) non technical	0	0	0	182464528	182464528	182464528	0	228081427	228081427	228081427
	Total Cost of Losses (Rand '000)	220 932	–	–	623 570	623 570	623 570	–	698	782	–
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0.0%	0.0%	2460.0%	2460.0%	2460.0%	0.0%	2460.0%	2460.0%	2460.0%
	Bulk Purchase	0	0	0	26 562 140	26 562 140	26 562 140	0	26 024 768	26 024 768	26 024 768
Water Volumes :System input	Water treatment works	0	0	0	39 913 795	39 913 795	39 913 795	0	41 513 472	41 513 472	41 513 472
	Natural sources	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses (2)	Total Volume Losses (kℓ)	22 825	–	–	23 267	23 267	23 267	–	23 638	23 638	23 638
	Total Cost of Losses (Rand '000)	139272	0	0	144392	144392	144392	0	148922	148922	148922
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0.0%	0.0%	3500.0%	3500.0%	3500.0%	0.0%	3500.0%	3500.0%	3500.0%
	Employee costs	Employee costs/(Total Revenue - capital revenue)	30.7%	30.7%	28.9%	29.0%	26.4%	26.4%	26.4%	26.9%	27.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	31.5%	31.6%	29.6%	29.8%	27.1%	27.1%	38.2%	27.6%	27.9%	27.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.9%	5.5%	5.3%	5.4%	4.9%	4.9%	6.3%	4.5%	4.5%	4.5%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	19.3%	23.1%	21.3%	5.7%	5.6%	5.6%	16.8%	5.8%	6.7%	7.0%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	81.3	83.0	43.2	44.5	45.0	94.7	28.1	37.2	40.1	42.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	168.3%	213.6%	209.9%	39.0%	43.3%	43.3%	269.7%	40.9%	40.4%	39.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	6.1	5.5	3.9	1.1	1.7	1.1	4.0	1.0	–	–

2.3.1.1 Borrowing management

The ability of the City to raise long term borrowing is largely dependent on its creditworthiness and financial position. The City's credit rating was downgraded to A2_(za) (Short-Term) and A_{-(za)} (Long-Term) with a change in the short- and long-term outlook being negative in 2024. The negative outlook was triggered by the decline in liquidity indicators, cash and cash equivalent and decline in collection rate. Currently the City's credit rating is under review for 2025/26 MTREF.

The municipality has capacity to take on additional financing from borrowing to invest in infrastructure projects. However, due to weak economic performance as well as a weak collection rate, the process for additional loans will be costly for the City.

The following financial performance indicators have formed part of the compilation of the draft 2025/2026 MTREF budget:

Capital charges to operating expenditure is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing is slightly decreasing from 0.7% in 2025/2026 to 0.4% in 2026/2027 and 2027/2028.

Borrowing funding of own capital expenditure measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing.

2.3.1.2 Safety of capital

The debt-to-equity ratio over the MTREF period is 0%; the ratio indicates the taking up of new loan funding.

2.3.1.3 Liquidity

Current ratio for the 2025/2026 financial year is 1.3:1 and it is projected to remain stable throughout the MTREF. Included in the current assets is the City's debt book which has a projected collection ratio of 76% for 2025/2026 and the recoverability of this is considered to be obtainable.

The liquid ratio for the 2025/2026 financial year is 1.2:1. The City aims to maintain a consistent stock level over the MTREF period to adequately respond to emergency situations relating to service delivery considerations.

2.3.1.4 Revenue Management

The City has adopted an aggressive Revenue Enhancement Strategy which includes but not limited to the following:

- revenue generation,
- accuracy of meter reading,
- reduction of the backlog of queries and improved turnaround time to resolve new queries,
- regular supplementary valuations, and
- Ensuring all residents receive a correct bill that the City has rendered thereby contributing to the confidence of the consumers.

The current collection rate of 69.64% as at 28 February 2025 has declined than the projected collection rate of 77%.

2.3.1.5 Creditors Management

The City has managed to ensure that creditors are settled within the legislated 30 days of statement as stipulated by section 65 (e) of the MFMA, except for those that are under dispute.

2.3.1.6 Other Indicators

Employee costs as a percentage of operating revenue is 26.9% in the 2025/2026 financial year and slightly increases to 27.2% over the MTREF. Though this rate is still within the norm, the increasing trend is a concern that requires close monitoring.

The Electricity distribution losses is anticipated to be 24.6% in 2025/2026. This continues to be an area of focus to reduce electricity losses. There is a program that

is undertaken by the City to electrify informal dwellings which would also assist in reducing illegal connects.

The City has established a Revenue Protection Unit, the main aim of this unit is to reduce the losses; however, there is a limit to what can be done with limited resources in the short term and the extent to which losses can be limited.

The overall average of non-revenue water is anticipated at 35% in 2025/2026.

BCMM has developed a Water Conservation and Water Demand Management (WC/WDM) Strategy, which focuses primarily on reducing the level of non-revenue water to enhance both the financial viability of and water supply sustainability to BCMM.

The goals set in terms of this strategy, are the following:

- Reduction of non-revenue water
- Installation of movable ablution blocks including of water meters so that the non-revenue water supplied can be accounted for a be part of equitable share allocation.
- Water balance monitoring: Installation of bulk water meters and replacement of commercial meters in Coastal, Midlands & Inland.
- Reduction of raw water treatment losses
- Community awareness campaign and education on abuse of communal facilities without due care and the consequences of such in a drought environment.
- Refurbishment and installation of Pressure Reducing Valve's (PRVs) in areas where isolation can be achieved with ease to limit abuse and mitigate bursts

Repairs and maintenance as a percentage of total operating revenue is at 4.5% in the 2025/2026 financial year.

Electricity losses mitigation strategy:

- a. The inspection of all large power user installations on a yearly cycle.
- b. The inspection of all domestic power user installations on a three-yearly cycle.
- c. Priority inspection all identified non-purchasing prepayment customers monthly.
- d. Inspect all disconnected domestic prepayment/credit metered services on a monthly cycle to identify further tampering and to take progressively more deterrent action against the transgressors.
- e. Inspect existing “old” meters for possible calibration inaccuracies.
- f. The enforcement of the Electricity Bylaws in terms of arresting illegal electricity connectors.
- g. About 5.74% of total losses cannot be considered in NERSA’s Cost of Service calculation methodology and these losses are a total loss to BCMM as they cannot be recovered through applied tariff increases and need to be urgently addressed.
 - i. The overall average of non-revenue water amounts to 37% as at 28 February 2025 and the City anticipates this to decrease over the MTREF

BCMM is currently reviewing its Water Conservation and Water Demand Management (WC/WDM) Strategy, which focuses primarily on reducing the level of non-revenue water to enhance both the financial viability of and water supply sustainability to BCMM.

The goals set in terms of this Strategy, are the following:

- a. Reduction of non-revenue water:
- b. Increased billed metered consumption:
- c. Reduction of raw water treatment losses:
- d. Ability to undertake detailed water balances:
- e. Promotion of water use efficiency

2.3.2 Free Basic Services: Basic Social Services Package for Indigent Households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the City. Only registered indigents qualify for the Free Basic Services.

It should however be noted that although this is a goal from a social perspective, it is an indicator of the overall strategic direction of the institution not being achieved. The institution is attempting to steer in the direction of economic growth and job creation. This target is contrary to that focus area. The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The Indigent Management unit consists of dedicated employees who manage and administer the indigent register in order to ensure provision of free basic services to the qualifying consumers.

The Indigent Steering Committee will be established with the assistance of the COGTA, MMC and the Public Participation Unit within BCMM, as the key stakeholders of this item. The committee will be made up of ward committee members, Public Participation Facilitators, elderly persons and a Finance official.

The following table provides a breakdown of the current and proposed total poor relief package per indigent household:

Table: Basic social services package per indigent household

SOCIAL WELFARE PACKAGE							
	Total Per Household 2024/2025	Tariff % Increase	Total Per Household 2025/2026	Tariff % Increase	Total Per Household 2026/2027	Tariff % Increase	Total Per Household 2027/2028
Rates	352,10	2,00%	359,14	4,60%	375,66	4,40%	392,19
Refuse	333,04	4,80%	349,03	4,70%	365,43	4,40%	381,51
Sewerage	118,48	4,80%	124,17	4,70%	130,00	4,40%	135,72
Fire Levy	69,57	4,30%	72,56	4,60%	75,90	4,40%	79,24
Total Monthly Subsidy	873,19		904,90		946,99		988,66
Electricity - 50kwh p.m	115,50	12,74%	130,21	5,36%	137,19	6,19%	145,69
Water - 6kl p.m.	140,67	9,80%	154,46	6,54%	164,56	6,54%	175,32
Total Poor Relief	1 129,36	5,33%	1 189,57	4,97%	1 248,75	4,88%	1 309,67

2.3.3 Providing Clean Water and Managing Waste Water

The BCMM is the Water Services Authority and has the executive authority to provide water services within its area of jurisdiction in terms of the Municipal Structures Act 118 of 1998 or the ministerial authorisations made in terms of this Act. The primary responsibility for Water Services Authority includes:

- i. **Ensuring access:** To ensure the realisation of the right of access to water services, particularly basic water services (subject to available resources) by seeing that appropriate investments in water services infrastructure are made.
- ii. **Planning:** To prepare water services development plans to ensure effective, efficient, affordable, economical and sustainable access to water services that promote sustainable livelihoods and economic development.
- iii. **Regulation:** To regulate water services provision and Water Services Providers within the jurisdiction of the municipality and within the policy and regulatory frameworks set by DWAF through the enactment of by-laws and the regulation of contracts.
- iv. **Provision:** To ensure the provision of effective, efficient and sustainable water services (including water conservation and demand management) either by providing water services themselves or by selecting, procuring and contracting with external Water Services Providers.

BCMM provides approximately 60% of bulk potable water through Umzonyana Water Treatment Works and KWT Water Treatment Works, 40% is provided by Amatola Water as Water Services Provider.

2.3.3.1 Blue Drop Status

Buffalo City Metropolitan Municipality achieved 72.8% on Blue Drop Score as it was audited by Department of Water and Sanitation in 2014. The 2014 audit represents the last full audit carried out by the Department of Water and Sanitation. Subsequent audits have been in the form of Provisional Assessment Tools (PAT's) for which no scoring is

allocated. The Department of Water and Sanitation has revived the biennial auditing of drinking water supply schemes, the full audit took place in January 2023.

2.3.3.2 Green Drop Status

BCMM had 15 of wastewater collector and treatment systems audited. From the 2013 Green Drop Audit BCMM obtained a Green Drop status for the East Bank WWTW and an overall Green Drop Score of 80.94%. The 2013 audit represents the last full audit carried out by the Department of Water and Sanitation. Subsequent audits have been in the form of Provisional Assessment Tools (PAT's) for which no scoring is allocated. The Department of Water and Sanitation recently revived the biennial auditing of wastewater schemes. A full audit of BCMM wastewater schemes was held in September 2022, scoring on the municipal performance was 59% which was a decline as compared to 81% in 2013.

2.3.3.3 Generic Water Services Challenges

By its nature, provision, operation and maintenance of a service like water and wastewater will be faced with various challenges, some related to budgetary constraints, while the origin of other may be related to prevailing socioeconomically factors. Currently BCMM is faced with the following water service challenges:

i. Ageing Infrastructure

Our water and wastewater network have reached its remaining useful life in various parts of our city, requiring major upgrading, refurbishments, and renewal in some instances. The City is addressing this through its asset renewal programme which is part of its capital budget.

ii. Provision of New Bulk Infrastructure

There has been a constant growth in the need for provision of new bulk infrastructure and extension of existing services, due to population growth and historic backlog. The City is finalising designs to augment water supply in the Bhisho and Berlin areas through construction of a new Kei Road water treatment works. The City is also upgrading and refurbishing bulk wastewater infrastructure in King Williams Town, Reeston, and West bank areas.

iii. **Augmentation of Water Supply Resources**

While the City has pockets of areas where water is supplied from ground water resources bulk of municipal water supply is reliant of the Amatola Water Supply System, which is a system of interconnected dam system. The increasing water demand calls for a need to implement effective water conservation and water demand management strategies. The City is also investigating various water supply augmentation strategies, that include implementing waste water effluent re-use strategy, and sea water desalination. Experts have already been appointed to look into the latter studies and advise on the most feasible options. The City is also evaluating various water supply augmentation strategies that include implementing effluent re-use strategy, and consideration of sea water desalination. The City is also developing a hydrological modelling tool of the Amatole Water Supply System, through its partnership with its twinning arrangements with international municipalities and universities.

iv. **Provision of water services to informal settlements**

The City is mandated by the Constitution to ensure provision of water services to all our communities. The City initiated a programme of provision of water services to all our informal settlements; however, this is a shifting goal post due to constant increase in informal settlements as many City dwellers are rapidly moving out of the urban areas in favour of peri-urban or rural spaces so that they may benefit from services intended for the poor, unfairly.

v. **Vandalism of Infrastructure**

Water and wastewater services are faced with high levels of vandalism and illegal electricity connections, which result in disruption of provision of these services, and pose health and safety hazards to our communities and the environment.

vi. **Reduction of Non-Revenue Water**

The City strives to reduce non-revenue water through various strategies, that include renewals of infrastructure, installation of new water meters, and improvements in billing and revenue collection.

vii. **Balancing Capital and Operational Expenditure**

Water and wastewater services are faced with high levels of vandalism and illegal electricity connections, which result in disruption of provision of these services, and post health and safety hazards to our communities and the environment.

Substantial funding is required to address the above challenges. To this end, the City has considered various infrastructure funding models, including loan funding and Public Private Partnerships. A Water Indaba is being planned by the City wherein all stakeholders will be taken into confidence with regards to the municipalities plans to ensure water security. This will also be a platform to share ideas with other Metros or municipalities. Private sector/business will also be allowed an opportunity to showcase technologies within the water business so that all stakeholders can be on par with current trends in the space of Water and Sanitation services management.

2.4 OVERVIEW OF BUDGET-RELATED POLICIES

The City's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Approved Policies

The following budget-related policies have been adopted and approved by Council and are available on the City's website at www.buffalocity.gov.za:

2.4.1.1 Supply Chain Management Policy

In terms of section 111 of the Municipal Finance and Management Act No. 56 of 2003 the municipality must adopt a Supply Chain Management Policy. Council adopted the

revised Supply Chain Management Policy on 26 January 2024. No amendments have been made to the policy. This policy is attached as annexure I.

2.4.1.2 Immovable Asset Policy

The Immovable Asset Policy is for the management of immovable assets. The policy was revised and adopted by Council on 31 May 2023, no amendments have been made to the policy. This policy is attached as Annexure J.

2.4.1.3 Movable Asset Policy

The Movable Asset Policy is for the management of movable assets (Property, Plant and Equipment). The policy was revised and adopted by Council on 31 May 2023, no amendments have been made to the policy. This policy is attached as Annexure K.

2.4.1.4 Budget Virement Policy

The Budget Virement Policy is to effectively and efficiently manage the budget transfers and virements and ensure optimum service delivery. The policy was revised and adopted by Council on 31 May 2023, no amendments have been made to the policy. This policy is attached as Annexure L.

2.4.1.5 Funding and Reserves Policy

The Funding and Reserves policy is aimed at ensuring that the Municipality has sufficient and cost-effective funding in order to achieve its long-term objectives through the implementation of the medium-term operating and capital budgets. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure M.

2.4.1.6 Credit Control Policy

The objective of the Credit Control Policy is to effectively collect all revenue due to the Metro. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure N.

2.4.1.7 Indigent Support Policy

The Indigent Support Policy is aimed at ensuring that the indigent get physical access to services in a sustainable manner. The policy was adopted by Council on 31 May 2024 and no amendments have been made to the policy. This policy is attached as Annexure O.

2.4.1.8 Long-Term Borrowings Policy

A Long-Term Borrowings Policy has been developed in compliance with the Municipal Finance and Management Act No. 56 of 2003 and the Municipal Budget and Reporting Regulations on Debt Disclosure. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure P.

2.4.1.9 Capital Infrastructure Investment Policy

The objective of the Capital Infrastructure Investment Policy is adequate maintenance of assets so as to provide a return on the City's investments. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure Q.

2.4.1.10 Long-Term Financial Planning Policy

The policy on Long Term Financial Planning was adopted by Council on 31 May 2023 and encompasses the development, implementation and evaluation of a plan for the provision of basic municipal services and capital assets. No amendments have been made to the policy. This policy is attached as Annexure R.

2.4.1.11 Budget Management & Oversight Policy

The Budget Management & Oversight Policy was adopted by Council on 31 May 2023 and is to provide the principles which the municipality will follow in preparing each medium-term revenue and expenditure framework budget, and adjustment budgets. No amendments have been made to the policy. This policy is attached as Annexure S.

2.4.1.12 Cost Containment Policy

The objective of the Cost Containment Policy is to prescribe cost containment measures for the Metro in line with Municipal Cost Containment Regulations. The policy was adopted by Council on 31 May 2023 and no amendments have been made to the policy. This policy is attached as Annexure U.

2.4.1.13 Receipting Policy

The objective of the policy is to implement best-in-class revenue processing procedures that standardize revenue processing across the Metro. The policy was adopted by Council on 31 May 2024 and no amendments have been made to the policy. This policy is attached as Annexure V.

2.4.2 Policies reviewed and amended

The following budget-related policies have been reviewed by management and submitted together with the draft Revised 2025/2026 IDP, 2025/2026 MTREF Budget and 2025/2026 BEPP: BCMM Catalytic Land Development Programmes.

2.4.2.1 Tariff Policy

The policy helps and guides the Metro in funding services which is made possible by levying property taxes, charging for municipal services rendered and levy collection through business levies. The proposed amendments to the policy are summarised below. The proposed amendments are also highlighted on the revised policy attached as Annexure G.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
2.3	Nothing	“Social Housing Institution” means property registered in the name of an institution accredited in terms of the Social Housing Act 16 of 2008 which provides or intends to provide rental of co-operative housing options for	New

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
		households with a gross monthly household income as determined by the Social Housing Regulatory Authority.	
2.4	Nothing	i. Property owners within Buffalo City Metropolitan Municipality area are charged a fire levy instead of being charged when the Fire department responds to fire calls in respect of dwellings and businesses and vacant land ii. The fire levy is charged monthly on the account produced by the Municipality	New

2.4.2.2 Property Rates Policy

In terms of Section 3 of the Municipal Property Rates Act No. 6 of 2004, read in conjunction with Municipal Property Rates Amendment Act 29 of 2014, Council must adopt the revised Property Rates Policy. The proposed amendments to the policy are summarised below. The proposed amendments are also highlighted on the revised policy attached as Annexure H.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Page 5	"Dominant Use" in relation to a property means where a particular use is the largest proportion (51%) as compared to other uses on that property;	Delete from the policy	No longer applicable due to change in legislation.
Page 11	N/A	"Rural area" refers a geographic area that is located outside of cities and towns and is often characterized by open spaces.	Not defined previously.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Page 12	N/A	“Social Housing Institution” means property registered in the name of an institution accredited in terms of the Social Housing Act 16 of 2008 which provides or intends to provide rental of co-operative housing options for households with a gross monthly household income as determined by the Social Housing Regulatory Authority (SHRA)	New rating category. Not defined previously.
Page 13	N/A	(i) Properties owned by Social Housing Institutions	New Rating Category as requested by the Social Housing Institutions within BCMM and motivated by SAPOA.
Page 13	N/A	(j) Multiple Use properties	New rating category due to change in legislation.
Page 14	<p>8.2 CRITERIA FOR CATEGORISING PROPERTIES USED FOR MULTIPLE PURPOSES</p> <p>In terms of Section 9(1)(b) of the MPRA, properties used for multiple purposes will be categorized based on the dominant use.</p>	<p>8.2 CRITERIA FOR CATEGORISING PROPERTIES USED FOR MULTIPLE PURPOSES</p> <p>With regards to the categorising and rating of ‘property used for multiple purposes’ BCMM will:</p> <p>(i) categorise such properties in terms of section 9(1)(c) of the MPRA, i.e. “as multiple purposes in terms of section 8(2)(i)”; and</p> <p>(ii) determine a rate in terms of section 9(2) of the MPRA, i.e. “(a) apportioning the market value of the property, in a manner as may be prescribed, to the different purposes for which the property is used; and (b) applying the rates applicable to the categories determined by the municipality for properties used for those purposes to the different market value apportionments.”</p>	Dominant use, no longer applicable due to change in legislation.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
Page 15	<p>The following categories of owners as defined in the MPRA, have been identified for the purpose of rates relief measures:</p> <p>(a) Senior Citizens</p> <p>(b) Disabled or medically boarded persons</p> <p>(c) Public benefit organisations and not for gain institutions</p> <p>(d) Municipal owned properties</p> <p>(e) Economic Development property owners</p>	<p>The following categories of owners as defined in the MPRA, have been identified for the purpose of rates relief measures:</p> <p>Senior Citizens</p> <p>(b) Disabled or medically boarded persons</p> <p>(c) Public benefit organisations and not for gain institutions</p> <p>(d) Municipal owned properties</p> <p>(e) Economic Development property owners</p> <p>(f) Social Housing Institutions</p>	<p>New Rating Category as requested by the Social Housing Institutions within BCMM and motivated by SAPOA, added as property owners qualifying for rates relief measures.</p>
Page 20	N/A	<p>9.3.5 Properties owned by Social Housing Institutions (SHI)</p> <p>Properties owned by Social Housing Institutions may qualify to be rated at the same rate as public benefit organisations in terms of the MPRA, i.e. at a ratio of 1:0.25. Properties where the gross monthly household income exceeds the income limit as determined by the SHRA or any other non-residential properties of such institution will not qualify in terms of this paragraph.</p> <p>Applications to be categorized as a SHI must be accompanied by a letter from the Social Housing Regulatory Authority (SHRA) confirming that:</p> <p>(i) The SHI is duly accredited and under regulation</p> <p>(ii) The property contains an appropriate income group spread</p>	<p>New Rating Category as requested by the Social Housing Institutions within BCMM and motivated by SAPOA, added as property owners qualifying for rates relief measures</p>

2.4.2.3 Investment and Cash Management Policy

The purpose of the Investment and Cash Management Policy is to secure sound and sustainable management of the Metro's surplus cash and investments. The proposed amendments to the policy are summarised below. The proposed amendments are also highlighted on the revised policy attached as Annexure T.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
4	The purpose of this policy is to secure the sound and sustainable management of the Municipality's surplus cash and investments	The purpose of this policy is to secure the sound and sustainable management of the Municipality's surplus cash and investments (grants related funding).	To capture the investments of grants as a measure of control and policy compliance
5	The policy does not apply to trust money administered by the Municipality where the trust deed prescribes how the trust money is to be invested.	The policy does not apply to trust money administered by the Municipality where the trust deed prescribes how the trust money is to be invested. The same rule apply in relation to Compensation for Occupation Injuries and Diseases Act (COIDA) funding agreement.	This also to ensure completeness of all our investments that include COIDA funds which have their own rules in relation to investment terms
5	The Board of Directors of all Municipal Entities must adopt this policy. Further, the same Municipal Entities must submit reports, as detailed in the Reporting and Monitoring Procedures, in the same manner as the Municipality, to the Executive Mayor	The policy must be adopted by council in line with the municipal budgeting and reporting regulation and MFMA as prescribed. The municipality is to ensure all municipal entities consistently adopt its investment policy in line with the parent. Furthermore, Municipal Entities must submit reports, as detailed in the Reporting and Monitoring Procedures.	The policy is not approved by board of directors, hence alignment to council and entities must report and adopt in line with the MFMA.
6b	to ensure timeous reporting of the investment portfolio as required by the Act in accordance with Generally Recognised Accounting Practice (GRAP))	to ensure compliant and timeous reporting of the investment portfolio as required by the Act in accordance with Generally Recognised Accounting	Ensure completeness of time and compliance with legislation

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
		Practice (GRAP) and Municipal Finance Management Act (MFMA)	
7.2b	No councilor or official of the Municipality may accept any gift from an investee or its agent, unless that gift can be deemed so small that it would not have an influence on his / her relationship with the said institution. Such gifts must be dealt with in accordance with Council Gifts policy	No councilor or official of the Municipality may accept any gift from an investee or its agent, unless that gift can be deemed so small that it would not have an influence on his / her relationship with the said institution. Such gifts must be dealt with in accordance with Council approved Supply Chain Management Policy (SCM policy)	Council does not have a specific Gift policy; however, this is covered within the SCM policy
8.1	<p>Cash Collections</p> <p>The Municipality shall ensure that all cash received via the cash offices is collected and banked as early as possible in a controlled and secure manner.</p> <p>Adequate cash receipting points shall be made available to the public in all areas to facilitate prompt payment of accounts.</p> <p>Every effort shall be made to encourage consumers to pay directly, or via third party agents, into the Municipality's bank account by electronic means.</p>	Remove	This paragraph is removed and to be considered under the revenue and banking policies
8.2	In order to comply with the funding and reserves policy, the municipality is to ensure investment of own surplus funds that are equivalent to one month's cash coverage ration excluding conditional grants and Trust funding.	Remove	The municipal reserves are declining, and our cash coverage ratio is below one month, hence remove to ensure non-compliance with policy.

Point Number	Original Statement	Proposed Amendment	Reason for the Amendment
11.1	30% diversification cap for investments Maximum term of investment 24 months	Reasonable diversification of funds across all banks Maximum term of investment 6 months	This is removed because the City is unable to ensure 30% diversification as the reserves have declined
14.1	The authority to make long term investments as provision of security, is vested with the Municipal Council in terms of Section 48 of the Act and with reference to Section 11 (1) (h) of the Act, dealing with cash management, the responsibility to make short term investments lies with the Municipal Manager or Chief Financial Officer or any other senior financial official authorised by the Chief Financial Officer or Municipal Manager	The authority to make long term investments as provision of security, is vested with the Municipal Council in terms of Section 48 of the Act and with reference to Section 11 (1) (h) of the Act, dealing with cash management, the responsibility to make short term investments lies with the Chief Financial Officer or any other senior financial official authorised by the Chief Financial Officer	As per the current Delegations authority

All the above policies are available and can be viewed on Buffalo City Metropolitan Municipality's Website: www.buffalocity.gov.za

2.5 OVERVIEW OF BUDGET ASSUMPTIONS

Key factors that have been taken into consideration in the compilation of the Draft 2025/2026 MTREF include:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on City's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration.

2.5.1 General inflation outlook and its impact on the municipal activities

In terms of the Municipal Budget Circulars, municipalities were advised to take the following macro-economic forecasts into consideration:

Table 36: Macroeconomic performance and projections, 2022 - 2026

DESCRIPTION	2024/2025	2025/2026	2026/2027	2027/2028
National Treasury Headline Inflation Forecasts	4,90%	4,30%	4,60%	4,40%
Salaries	4,90%	5,05%	5,35%	5,65%
Electricity Purchases	12,74%	12,74%	5,36%	6,19%
Water Purchases	6,54%	7,26%	6,54%	6,54%
Free Basic Electricity	50 kwh p.m.	50 kwh p.m.	50 kwh p.m.	50 kwh p.m.
Free Basic Water	6 kl p.m.	6 kl p.m.	6 kl p.m.	6 kl p.m.
Basic Welfare Package	R1 129,36	R1 189,57	R1 248,75	R1 309,67
Equitable Share Allocation	R1 218 324 000	R1 296 018 000	R1 365 808 000	R1 427 605 000
Bad Debt Provision	23,00%	24,00%	22,00%	21,00%
Property Rates	3,90%	2,00%	4,60%	4,40%
Refuse Tariff	5,20%	4,80%	4,70%	4,40%
Sewerage Tariff	5,20%	4,80%	4,70%	4,40%
Electricity Tariff	15,31%	12,74%	5,36%	6,19%
Water Tariff	7,79%	9,80%	6,54%	6,54%
Fire Levy	4,90%	4,30%	4,60%	4,40%
Sundry Income	4,90%	4,30%	4,60%	4,40%

Source: 2023 Budget Review

2.5.2 Credit rating outlook

The City has a healthy financial position, and this is confirmed by the low gearing ratio coupled with “A” Long Term Rating (Global Credit Rating) thus allowing the City to obtain additional long-term borrowings.

Table 37: Credit rating outlook

Security class	Currency	Current Rating 2023/2024	Annual rating 2022/2023	Previous Rating 2022/2023
Short term	Rand	A2(za)	March 2024	A1(za)
Long-term	Rand	A-(za)	March 2024	A(za)
Outlook	Rand	Negative	March 2024	Negative

The Credit Rating for 2023/2024 and 2022/2023 has been downgraded with the Ratings Outlook regressing to Negative (2023/2024). The negative outlook is triggered by the ever-decreasing cash ratio (Liquidity ratio, collection ratio and cash coverage ratio) and increase in debtors' days. This reflects the lack of effective credit control measures. The City is currently under review for the 2025 Financial Year.

2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in financing arrangements to minimise its interest rate costs and risk. No new borrowing has been provided for during the 2025/2026 MTREF until there's improvement in the collection rate and sufficient operating surplus is available to allow for the repayments that will be required. An amount of R6.55 million has been projected in the 2025/2026 financial year, R4.67 million in the 2026/2027 financial year and R3.29 million in the 2027/2028 financial year for finance charges on external capital loan funding. Finance charges budgeted for relates to existing long-term borrowings.

The City is investing its cash reserves on various investing institution in line with the MFMA.

2.5.4 Collection rate for revenue services

The rate of revenue collection is currently at 69% (28 February 2025) of annual billings and arrear debt. Stricter control measures of the Credit Control Policy are being enforced, the collection of arrear debt will be utilised as a source of additional cash in-flow for funding future capital infrastructure projects. An amount of R1.89 billion towards debt impairment has been provided for the 2025/2026 financial year and is based on projected average collection ratio of 76% set as a target in the SDBIP.

2.5.5 Growth in the tax base of the municipality

Revenue from own sources is assumed to increase at a rate that is influenced by the consumer debtors' collection rate, tariff/rate pricing, real growth rate of the City, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition, the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

2.5.6 Salary and Wage increases

The draft 2025/2026 MTREF has made a provision of 5.05% for salary increases, this increase is in line with the current SALGA wage agreement.

2.5.7 Impact of National, Provincial and Local Policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and, in this regard, various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Accelerate Public Infrastructure Investment;
- Support for special economic zones and manufacturing incentives;
- Further expansion of public works programmes;
- Investment in renewable energy;
- Overhaul procurement and supply chain management;
- Creating jobs and reduce poverty;
- Skill development;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen

the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.8 Ensuring maintenance of existing assets

Repairs and maintenance have been budgeted at 4.8% of the total operating expenditure. The City has recognised the target to be reached is 10%, however cognizance should be given to the impact on tariffs in this regard. Substantial budget allocation has been made for renewal of existing assets as detailed in the capital program section.

2.5.9 Ability of the municipality to spend and deliver on the programmes

The establishment of the Enterprise Project Management Office (EPMO) Office has assisted capital and operational spending patterns of the City, and also its ability to deliver on programmes as the office provides, and has provided technical advisory support to drive the expenditure of the metro to the right direction, taking into considerations, the legislative pieces and DoRA that guide how the grant funding should be spent within the prescripts of the law.

It is estimated that a spending rate of at least 100% is achieved on operating expenditure and 100% on the capital programme for the 2025/2026 MTREF of which performance has been factored into the cash flow budget.

2.6 OVERVIEW OF BUDGET FUNDING

2.6.1 Medium-term outlook: operating revenue

The draft 2025/2026 MTREF budget is fully funded utilising receipts from the following funding sources:

- Own Funds (Internally Generated Funds)
- National Government Allocation
- Provincial Government Allocation
- Other transfers and grants

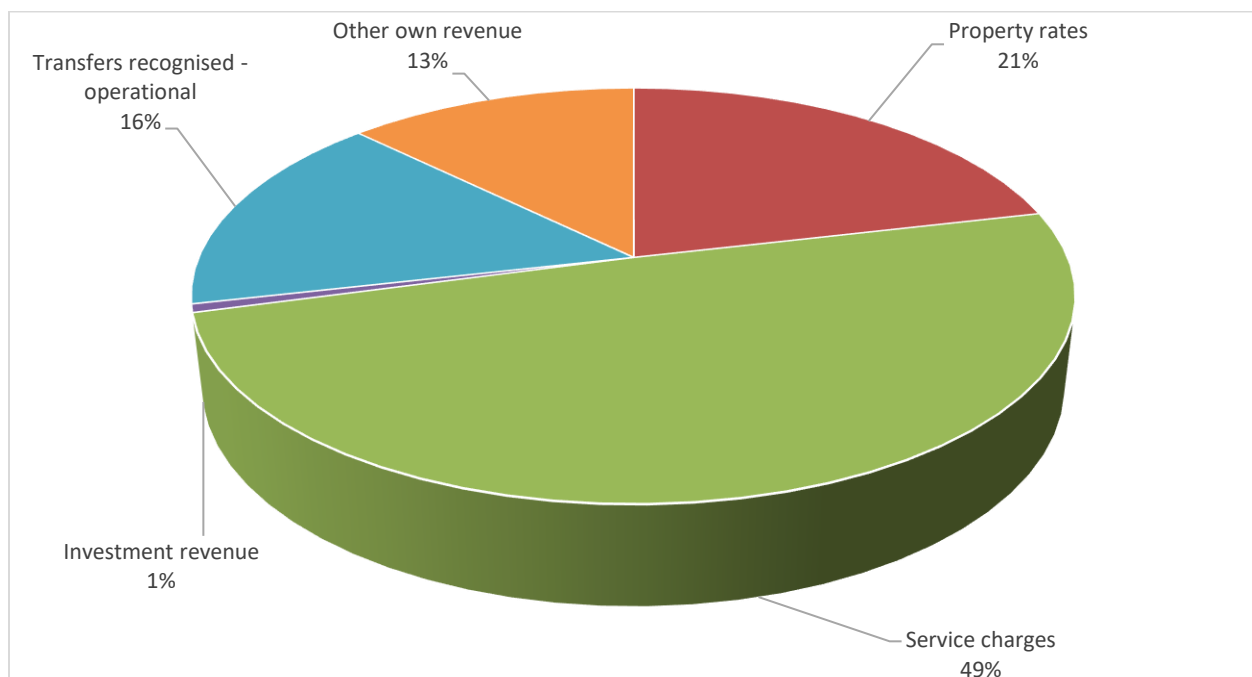
The following table is a breakdown of the operating revenue over the medium-term:

Table 38: Breakdown of the operating revenue over the medium-term

Description R thousands	2025/26 Medium Term Revenue & Expenditure Framework					
	Budget Year 2025/26	%	Budget Year +1 2026/27	%	Budget Year +2 2027/28	%
Financial Performance						
Property rates	2,328,401	21%	2,435,508	21%	2,542,670	21%
Service charges	5,391,833	49%	5,684,767	50%	6,018,012	50%
Investment revenue	70,584	1%	73,693	1%	77,011	1%
Transfers recognized - operational	1,732,087	16%	1,758,698	15%	1,851,994	15%
Other own revenue	1,383,436	13%	1,436,448	13%	1,489,820	12%
Total Revenue (excluding capital transfers and contributions)	10,906,341	100%	11,389,114	100%	11,979,507	100%

The following graph is a breakdown of the operational revenue per main category for the 2025/2026 financial year.

Figure 6: Breakdown of operating revenue for the 2025/2026 financial year



Tariff setting plays a major role in ensuring desired levels of revenue. The City derives most of its operational revenue from the provision of goods and services (49% of total revenue) such as water, electricity, sanitation and solid waste removal. Property rates (21%), transfers and subsidies (16%), Investment revenue (0%) and other minor charges (such as building plan fees, licenses and permits etc) (13%) forms part of the 2025/2026 revenue base.

The revenue strategy is a function of key components such as:

- Growth in the City and economic development;
- Revenue management and enhancement;
- Implementation of Credit Control and Debt Collection Policy;
- Achieve set target for collection ratio;
- Adhere to National Treasury guidelines;
- Plan in line with General Economic Climate (Nationally and Local);
- Budget Electricity tariff increases that are within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Economic Recovery Plan
- Implementation of Tariff Policy; and
- Implementation of the Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA)

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

Consideration of bad economic climate that is affecting the City's consumers was taken into consideration when determining the tariff increases. Ensuring that tariffs are fully recovering the costs of running the service was also given high consideration in determining the tariff increases.

The table below reflects the proposed tariffs for the 2025/2026 MTREF period.

Table 39:Tariff increases 2025/2026 to 2027/2028 MTREF

	Actual tariff increase	Proposed tariff increase			Budgeted revenue '000
Description	2024/2025	2025/2026	2026/2027	2027/2028	2025/2026
Property rates	3.90%	2%	4.60%	4.40%	2 328 401 183
Refuse	5.20%	4.80%	4.60%	4.40%	561 493 849
Sewerage	5.20%	4.80%	4.60%	4.40%	632 341 577
Electricity	15.81%	12.74%	5.36%	6.19%	3 197 096 496
Water	8.54%	9.80%	6.54%	6.54%	1 000 901 342
Fire Levy	4.90%	4.30%	4.60%	4.40%	798 042 000
Sundry Income	4.90%	4.30%	4.60%	4.40%	585 393 804

Revenue to be generated from property rates is R2.23 billion in the 2025/2026 financial year, which represents 21% of the operating revenue base of the City and increases to R2.43 billion by 2026/2027.

Service charges related to electricity, water, sanitation, and refuse removal in total constitute the biggest component of the City's revenue basket, totalling R5.39 billion for the 2025/2026 financial year and increasing to R5.68 billion by 2026/2027. For the 2025/2026 financial year services charges amount to 49% of the total revenue base increase to 50% over the medium-term.

Operational grants and subsidies amount to R1.73 billion, R1.75 billion and R1.85 billion for each of the respective financial years of the MTREF, or 16% in 2025/26 and 16% over the two outer years. It needs to be noted that the grants receipts from national government are reducing over the MTREF.

Investment revenue contributes marginally to the revenue base of the City with a budget allocation of R70.58 million, R73.69 million and R77.01 million for the respective three financial years of the 2025/2026 MTREF. The tables below provide detail investment information and investment particulars by maturity.

Table 40: MBRR Table SA15 – Detail Investment Information

Investment type	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
Parent municipality									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	579 757	546 334	578 420	450 382	517 218	517 218	440 005	365 191	290 377
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
Municipality sub-total	579 757	546 334	578 420	450 382	517 218	517 218	440 005	365 191	290 377
Entities sub-total	-	-	-	-	-	-	-	-	-
Consolidated total:	579 757	546 334	578 420	450 382	517 218	517 218	440 005	365 191	290 377

Table 41: MBRR Table SA16 – Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months												
Parent municipality													
First National Bank - 62098719358	Call Account	Call Account	Yes	Variable	3,55	0		30 June 2022	319	–	–	–	319
First National Bank - 76200329912	15/08/2022	15/08/2022	Yes	Fixed	5,49	0	0	15 August 2022	65 699	–	–	–	65 699
Nedbank - 03/7881532939/000148	15/08/2022	15/08/2022	Yes	Fixed	5,35	0	0	15 August 2022	102 532	–	–	–	102 532
Standard - 76586/558782	15/08/2022	15/08/2022	Yes	Fixed	5,2	0	0	15 August 2022	53 796	–	–	–	53 796
Nedbank - 03/7881532939/000149	18/11/2022	18/11/2022	Yes	Fixed	6,35	0	0	18 November 2022	–	–	–	–	–
First National Bank- 76201063866	18/11/2022	18/11/2022	Yes	Fixed	6,27	0	0	18 November 2022	–	–	–	–	–
Standard- 76586/560948	18/11/2022	18/11/2022	Yes	Fixed	6,66	0	0	18 November 2022	–	–	–	–	–
Absa - 4094793455	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	281	–	–	–	281
Absa - 4094788949	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	3 114	–	–	–	3 114
Absa - 4094793968	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	201	–	–	–	201
First National Bank - 62938182285	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	20 611	–	–	–	20 611
Stanlib - 552200137	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	12	–	–	–	12
Nedbank - 03/7881532939/000041	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	1 105	–	–	–	1 105
Nedbank - 03/7881532939/000108	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	95	–	–	–	95
Absa - 4094789157	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	944	–	–	–	944
Nedbank - 03/7881532939/000110	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	343	–	–	–	343
Absa - 4094790083	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	1 349	–	–	–	1 349
Stanlib - 552200133	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	289	–	–	–	289
Stanlib - 700475605	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	1	–	–	–	1
Nedbank - 03/7881532939/000128	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	10 144	–	–	–	10 144
First National Bank - 62938013572	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	45 593	–	–	–	45 593
Standard - 76586/442745	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	51 084	–	–	–	51 084
Absa - 4094790211	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	41 567	–	–	–	41 567
First National Bank - 62938181039	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	3 878	–	–	–	3 878
Stanlib - 552200140	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	199	–	–	–	199
Absa - 4094793895	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	523	–	–	–	523
First National Bank - 62938179951	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	3	–	–	–	3
Nedbank - 03/7881532939/000133	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	892	–	–	–	892
Nedbank - 03/7881532939/000134	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	156	–	–	–	156
First National Bank - 62938190080	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	26 021	–	–	–	26 021
Standard - 76586/524914	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	17	–	–	–	17
Nedbank - 03/7881532939/000136	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	3	–	–	–	3
Nedbank - 03/7881532939/000144	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	4 845	–	–	–	4 845
Nedbank - 03/7881532939/000145	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	8 959	–	–	–	8 959
Standard - 76586/553472	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	5 255	–	–	–	5 255
Standard - 76586/553471	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	10 499	–	–	–	10 499
Absa - 4101937017	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	83 022	–	–	–	83 022
Stanlib - 552200136	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	5 586	–	–	–	5 586
Rand Merchant Bank - X021904910	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	23 994	–	–	–	23 994
Stanlib - 552200130	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	22	–	–	–	22
Stanlib - 552200132	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	13	–	–	–	13
Standard - 76586/442736	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	78	–	–	–	78
Stanlib - 552200131	Call Account	Call Account	Yes	Variable	5,86	0	0	30 June 2023	129	–	–	–	129
First National Bank - 62938189471	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	23	–	–	–	23
Nedbank - 03/7881532939/000101	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	98	–	–	–	98
Absa - 4094793536	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	12	–	–	–	12
Absa - 4094789872	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	6	–	–	–	6
Standard - 76586/442741	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	44	–	–	–	44
Standard - 76586/442744	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	107	–	–	–	107

Table 42: MBRR Table SA16 – Investment particulars by maturity (continued)

Investments by Maturity	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	Yrs/Months												
First National Bank - 62938188887	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	42	-	-	-	42
Nedbank - 03/7881532939/000129	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	59	-	-	-	59
Standard - 76586/442738	Call Account	Call Account	Yes	Variable	5,3	0	0	30 June 2023	3 315	-	-	-	3 315
Rmb	Various	Short Term / Call	Yes	Variable	0,04	0		30 June 2025	292 907	-	-	-	292 907
Standard Bank	Various	Short Term / Call	Yes	Variable	0,04	0		30 June 2025	146 453	-	-	-	146 453
Stanlib	Various	Short Term / Call	Yes	Variable	0,04	0		30 June 2025	146 453	-	-	-	146 453
Absa	Various	Short Term / Call	Yes	Variable	0,04	0		30 June 2025	292 907	-	-	-	292 907
Nedbank	Various	Short Term / Call	Yes	Variable	0,04	0		30 June 2025	292 907	-	-	-	292 907
Municipality sub-total									1 748 503		-	-	1 748 503
Entities													
First National Bank - 62098719358	1 year	fixed deposit	Yes	Fixed	0	0		30 June 2022	995	-	-	-	995
													-
Entities sub-total									995		-	-	995
TOTAL INVESTMENTS AND INTEREST									1 749 498		-	-	1 749 498

2.6.2 Medium-term outlook: capital revenue

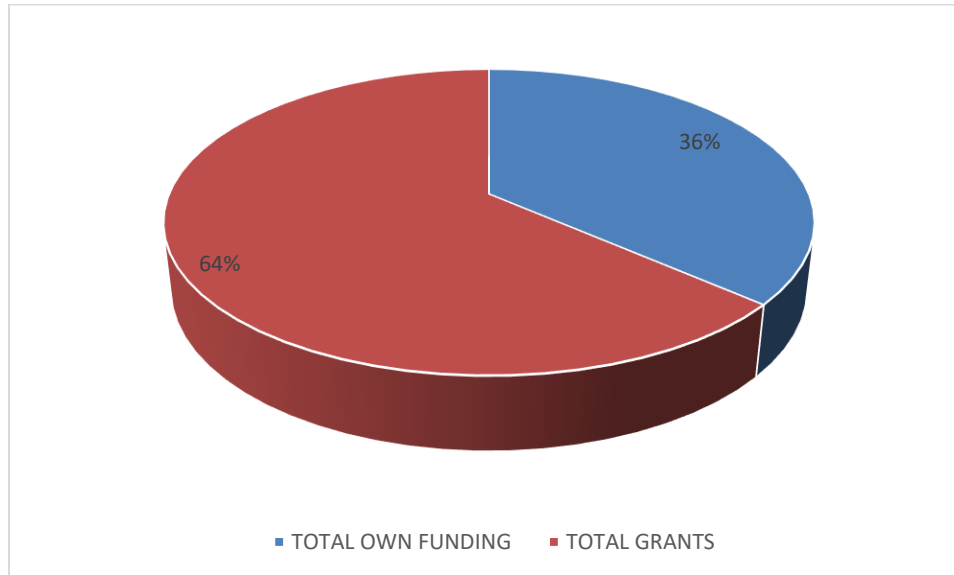
The following table is a breakdown of the funding composition of the 2024/2025 medium-term capital programme:

Table 43: MBRR Table A5 - Sources of capital revenue over the MTREF

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		5,369	934	228	500	1,040	1,040	275	2,500	2,500	2,500
Vote 02 - Directorate - Municipal Manager		2,946	221	151	9,650	18,076	18,076	5,969	3,750	4,500	4,000
Vote 03 - Directorate - Human Settlement		214,662	207,333	218,118	225,927	227,227	227,227	99,966	182,007	194,331	204,450
Vote 04 - Directorate - Chief Financial Officer		205,433	227,675	44,679	78,058	98,577	98,577	31,998	58,015	50,115	16,615
Vote 05 - Directorate - Corporate Services		4,494	10,216	4,845	16,700	18,625	18,625	4,748	10,900	12,250	10,200
Vote 06 - Directorate - Infrastructure Services		653,787	724,479	620,152	650,863	801,060	801,060	317,891	545,443	558,564	603,899
Vote 07 - Directorate - Spatial Planning And Development		115,477	91,858	84,011	81,908	82,183	82,183	34,992	54,435	48,832	56,467
Vote 08 - Directorate - Health / Public Safety & Emergency Services		8,836	16,833	13,228	18,050	45,697	45,697	5,420	54,300	51,950	47,000
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		140,130	58,581	32,255	42,889	44,632	44,632	10,526	59,467	54,800	57,855
Vote 11 - Directorate - Solid Waste And Environmental Management		13,027	37,124	39,606	80,470	61,258	61,258	23,241	117,941	113,450	119,900
Vote 12 - Directorate - Sport, Recreation & Community Development		43,723	50,424	52,215	25,850	35,109	35,109	13,502	62,651	76,034	81,843
Capital multi-year expenditure sub-total	7	1,407,884	1,425,678	1,109,487	1,230,865	1,433,484	1,433,484	548,529	1,151,409	1,167,326	1,204,729
Total Capital Expenditure - Vote		1,407,884	1,425,678	1,109,487	1,230,865	1,433,484	1,433,484	548,529	1,151,409	1,167,326	1,204,729
Capital Expenditure - Functional											
Governance and administration		260,451	265,933	59,940	180,208	172,054	172,054	65,330	91,138	80,187	48,988
Executive and council		7,969	1,155	379	10,150	17,690	17,690	6,244	6,250	7,000	6,500
Finance and administration		252,482	264,778	59,561	170,058	152,938	152,938	59,086	84,888	73,187	42,488
Internal audit		-	-	-	-	1,426	1,426	-	-	-	-
Community and public safety		271,363	295,202	292,531	284,497	327,169	327,169	125,631	313,404	339,115	351,493
Community and social services		15,882	22,466	27,695	16,750	11,722	11,722	5,450	64,915	52,074	56,200
Sport and recreation		32,823	48,091	32,782	23,320	36,574	36,574	11,311	36,582	67,360	72,343
Public safety		6,033	16,015	12,959	11,500	41,647	41,647	5,420	24,500	21,150	14,000
Housing		214,662	207,333	218,118	225,927	227,227	227,227	99,966	182,007	194,331	204,450
Health		1,963	1,297	978	7,000	10,000	10,000	3,484	5,400	4,200	4,500
Economic and environmental services		440,341	543,732	412,294	218,694	357,037	357,037	138,378	102,770	120,169	127,982
Planning and development		80,980	71,564	75,994	66,608	74,428	74,428	28,777	38,462	43,010	47,794
Road transport		359,361	472,168	336,301	152,087	282,609	282,609	109,601	64,309	77,159	80,188
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		295,599	262,230	312,467	504,577	532,592	532,592	208,664	584,629	573,055	618,411
Energy sources		120,634	98,904	112,996	158,388	198,833	198,833	88,386	186,195	180,440	188,000
Water management		104,762	104,798	93,883	169,528	166,978	166,978	52,569	161,031	167,798	176,785
Waste water management		61,318	42,015	74,953	110,861	124,661	124,661	51,210	133,909	128,167	151,926
Waste management		8,886	16,513	30,635	65,800	42,121	42,121	16,499	103,494	96,650	101,700
Other		140,130	58,581	32,255	42,889	44,632	44,632	10,526	59,467	54,800	57,855
Total Capital Expenditure - Functional	3	1,407,884	1,425,678	1,109,487	1,230,865	1,433,484	1,433,484	548,529	1,151,409	1,167,326	1,204,729
Funded by:											
National Government		624,464	696,267	763,360	788,448	910,693	910,693	345,903	847,300	868,852	922,312
Transfers recognised - capital	4	624,464	696,267	763,360	788,563	910,693	910,693	345,903	847,300	868,852	922,312
Borrowing	6	11,727	-	-	-	-	-	-	-	-	-
Internally generated funds		771,693	729,410	346,128	442,302	522,791	522,791	202,626	304,108	298,474	282,417
Total Capital Funding	7	1,407,884	1,425,678	1,109,487	1,230,865	1,433,484	1,433,484	548,529	1,151,409	1,167,326	1,204,729

The above table is graphically represented as follows for the 2025/2026 financial year:

Figure 7: Sources of capital revenue for the 2025/2026 financial year



Capital grants equate to 64% or R752 million of the total funding sources for the 2025/2026 financial year.

The repayment of capital and interest (debt services costs) has increased over the past three years. The City will not be acquiring new loan in the 2025/2026 MTREF period, instead, it is in a process of appointing a panel of transactional advisers with sole responsibility of sourcing funds for economically viable Capital projects.

The following table is a detailed analysis of the City's borrowing liability.

Table 44: MBRR Table SA17 - Details of borrowings

BUF Buffalo City - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Annuity and Bullet Loans		138,854	88,696	79,794	50,980	52,412	52,412	19,105	21,205	23,000
Municipality sub-total	1	138,854	88,696	79,794	50,980	52,412	52,412	19,105	21,205	23,000
Total Borrowing	1	138,854	88,696	79,794	50,980	52,412	52,412	19,105	21,205	23,000

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source, it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation. Internally generated funds consist of R305 million in 2025/2026, R300 million in 2026/2027 and R284 million in 2027/2028.

Table 45: MBRR Table SA 18 - Transfers and grant receipts

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:									
Operating Transfers and Grants									
National Government:	1 068 913	1 175 511	1 258 786	1 374 393	1 355 272	1 355 272	1 387 254	1 464 873	1 521 070
Local Government Equitable Share	970 828	1 053 725	1 144 693	1 218 324	1 218 324	1 218 324	1 296 018	1 365 808	1 427 605
Energy Efficiency And Demand Side Management Grant	—	—	—	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant	7 300	10 728	6 093	2 314	2 314	2 314	2 434	—	—
Infrastructure Skills Development Grant	10 350	11 578	10 624	10 800	10 800	10 800	8 800	9 600	9 800
Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 000	1 000	885	1 085	1 285
Metro Informal Settlements Partnership Grant	5 172	18 166	23 712	24 768	26 468	26 468	23 992	14 000	14 000
Neighbourhood Development Partnership Grant	20 581	22 354	30 163	36 000	35 655	35 655	—	—	—
Programme And Project Preparation Support Grant	8 941	13 776	12 908	34 476	15 000	15 000	—	—	—
Urban Settlement Development Grant	44 741	44 185	29 592	46 711	45 711	45 711	55 125	74 380	68 380
Provincial Government:	15 870	15 870	107 582	142 883	274 041	274 041	308 257	255 395	290 895
Deat	—	—	—	—	—	—	—	—	—
Dsrac	15 870	15 870	15 870	15 883	19 476	19 476	18 757	19 395	19 395
Ikhwezi Block / Dev	—	—	—	—	—	—	—	—	—
Infrastructure Grant	—	—	91 712	127 000	254 565	254 565	289 500	236 000	271 500
District Municipality:	—	—	—	42 296	42 296	42 296	36 515	38 367	39 963
Grant from BCMM to BCMDA	—	—	—	42 296	42 296	42 296	36 515	38 367	39 963
Other grant providers:	14 472	1 434	16 508	76 710	94 953	94 953	61	64	67
Eastern Cape Arts Council	—	—	—	—	17 883	17 883	—	—	—
European Union	14 472	1 286	16 143	31 776	31 776	31 776	—	—	—
European Union (BCMDA)	—	—	—	31 776	31 776	31 776	—	—	—
NDPG -PEP Programme (BCMDA)	—	—	—	13 100	13 100	13 100	—	—	—
Local Government Water And Related Service Seta	—	—	—	59	59	59	61	64	67
Unsp. Salaida/Galve	—	149	365	—	360	360	—	—	—
Total Operating Transfers and Grants	1 099 255	1 192 815	1 382 876	1 636 282	1 766 562	1 766 562	1 732 087	1 758 698	1 851 994

2.6.3 Cash Flow Management

BCMM is projecting a favourable cash position of R788 million at 30 June 2025 and it is projected to be R911 million at 30 June 2026

Table 46: MBRR Table A7 – Budgeted cash flow

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	1 375 151	1 502 577	1 472 173	1 772 612	1 772 612	1 772 612	1 043 862	1 769 585	1 850 986	1 983 283
Service charges	3 019 329	3 223 821	3 132 451	3 822 072	3 822 072	3 822 072	2 551 721	4 158 796	4 500 035	4 886 185
Other revenue	4 579 088	5 034 864	4 121 804	879 984	919 640	919 640	3 860 593	1 267 392	1 315 629	1 357 199
Transfers and Subsidies - Operational	1 067 836	1 154 816	1 268 383	1 549 052	1 679 332	1 679 332	1 009 052	1 695 626	1 720 383	1 812 080
Transfers and Subsidies - Capital	704 365	752 565	852 001	788 698	910 693	910 693	761 968	847 185	868 737	922 197
Interest	32 569	52 353	66 783	187 868	199 049	199 049	79 618	255 593	272 080	275 314
Payments										
Suppliers and employees	(6 387 312)	(6 690 930)	(7 379 774)	(7 518 710)	(7 565 483)	(7 565 483)	(5 391 754)	(8 542 925)	(9 060 899)	(9 736 213)
Interest	(21 160)	(16 581)	(12 107)	(13 906)	(13 906)	(13 906)	(5 102)	(6 553)	(4 671)	(3 290)
Transfers and Subsidies	(118 735)	(127 370)	(124 911)	(142 581)	(128 926)	(128 926)	(67 170)	(63 889)	(66 620)	(69 112)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 251 130	4 886 117	3 396 802	1 325 089	1 595 082	1 595 082	3 842 788	1 380 810	1 395 659	1 427 643
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	1 347	2	116	–	–	–	18 650	–	–	–
Payments										
Capital assets	(1 408 515)	(1 425 946)	(1 110 164)	(1 231 115)	(1 433 734)	(1 433 734)	(500 731)	(1 324 793)	(1 342 693)	(1 385 665)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 407 168)	(1 425 944)	(1 110 048)	(1 231 115)	(1 433 734)	(1 433 734)	(482 081)	(1 324 793)	(1 342 693)	(1 385 665)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Increase (decrease) in consumer deposits	–	(34)	(3 033)	3 274	3 274	3 274	(2 254)	3 340	3 507	3 507
Payments										
Repayment of borrowing	(45 191)	(49 141)	(30 246)	(28 814)	(28 814)	(28 814)	(28 814)	(25 086)	(20 829)	(8 417)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(45 191)	(49 174)	(33 279)	(25 540)	(25 540)	(25 540)	(31 068)	(21 746)	(17 323)	(4 910)
NET INCREASE/ (DECREASE) IN CASH HELD	2 798 772	3 410 999	2 253 474	68 434	135 808	135 808	3 329 640	34 272	35 643	37 068
Cash/cash equivalents at the year begin:	1 145 407	697 457	679 975	734 829	720 987	720 987	–	856 795	891 066	926 709
Cash/cash equivalents at the year end:	3 944 179	4 108 456	2 933 449	803 264	856 795	856 795	3 329 640	891 066	926 709	963 778

2.6.3.1 Cash Backed Reserves/Accumulated Surplus Reconciliation

The table below indicates the cash and investments available after some provisions which decreases from R2.2 billion in the 2025/2026 financial year to R0.645 billion in the 2026/2027 financial year.

Table 47: MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Cash and investments available										
Cash/cash equivalents at the year end	3 944 179	4 108 456	2 933 449	803 264	856 795	856 795	3 329 640	891 066	926 709	963 778
Other current investments > 90 days	(3 246 722)	(3 428 481)	(2 212 463)	-	-	-	(1 786 406)	-	-	-
Non current Investments	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	697 457	679 975	720 987	803 264	856 795	856 795	1 543 234	891 066	926 709	963 778
Application of cash and investments										
Unspent conditional transfers	283 485	255 179	289 601	253 792	289 601	289 601	876 421	289 601	289 601	289 601
Unspent borrowing										
Statutory requirements	439 150	416 892	508 602	567 983	569 317	569 317	720 195	594 440	620 774	647 287
Other working capital requirements	(206 945)	(325 656)	(126 543)	194 830	51 012	51 012	(840 977)	(2 383 952)	(2 669 911)	(2 992 423)
Other provisions	349 529	388 358	451 629	445 559	447 969	447 969	451 629	443 845	439 561	435 098
Long term investments committed	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments										
Total Application of cash and investments:	865 220	734 772	1 123 289	1 462 164	1 357 898	1 357 898	1 207 269	(1 056 066)	(1 319 975)	(1 620 437)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	(167 764)	(54 797)	(402 302)	(658 900)	(501 103)	(501 103)	335 965	1 947 132	2 246 684	2 584 214
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	(167 764)	(54 797)	(402 302)	(658 900)	(501 103)	(501 103)	335 965	1 947 132	2 246 684	2 584 214

2.6.3.2 Funding compliance measurement

From a cash flow perspective (cash outflow versus cash inflow) the budget is fully funded and is therefore credible. The challenge for the City will be to ensure that the underlying planning and cash flow assumptions are meticulously managed, especially the performance against the collection rate.

Table 48: MBRR Table SA10 – Funding compliance measurement

BUF Buffalo City - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		124,066	–	–	123,566	123,566	123,566	123,050	123,050	123,050
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	127,290	–	–	141,008	141,008	141,008	142,524	142,524	142,524
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		251,356	–	–	264,574	264,574	264,574	265,574	265,574	265,574
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
<i>Below Minimum Service Level sub-total</i>		2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
Total number of households	5	253,477	–	–	268,438	268,438	268,438	268,438	267,438	266,438
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		166,262	–	–	155,014	155,014	155,014	176,210	176,210	176,210
Flush toilet (with septic tank)		5,437	–	–	5,437	5,437	5,437	5,437	5,437	5,437
Chemical toilet		3,544	–	–	3,544	3,544	3,544	3,544	3,544	3,544
Pit toilet (ventilated)		53,175	–	–	54,445	54,445	54,445	60,655	61,655	62,855
Other toilet provisions (> min.service level)		16,344	–	–	16,344	16,344	16,344	16,444	16,444	16,444
<i>Minimum Service Level and Above sub-total</i>		244,762	–	–	234,784	234,784	234,784	262,290	263,290	264,490
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
No toilet provisions		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
Total number of households	5	253,454	–	–	238,968	238,968	238,968	266,474	266,474	266,474
Energy:										
Electricity (at least min.service level)		6,000	5,164	4,963	4,977	4,977	4,977	4,977	4,977	4,977
Electricity - prepaid (min.service level)		128,000	131,851	–	132,992	132,992	132,992	133,684	134,184	134,684
<i>Minimum Service Level and Above sub-total</i>		134,000	137,015	4,963	137,969	137,969	137,969	138,661	139,161	139,661
Electricity (< min.service level)		40,000	36,500	–	35,500	35,500	35,500	37,000	37,000	37,000
Electricity - prepaid (< min. service level)		–	36,500	–	35,500	35,500	35,500	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		40,000	73,000	–	71,000	71,000	71,000	37,000	37,000	37,000
Total number of households	5	174,000	210,015	4,963	208,969	208,969	208,969	175,661	176,161	176,661
Refuse:										
Removed at least once a week		157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
<i>Minimum Service Level and Above sub-total</i>		157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
Removed less frequently than once a week		2,012	–	–	2,012	2,012	2,012	2,012	2,012	2,012
Using communal refuse dump		6,707	–	–	6,707	6,707	6,707	6,707	6,707	–
Using own refuse dump		46,947	–	–	46,947	46,947	46,947	46,947	46,947	46,947
Other rubbish disposal		3,130	–	–	3,130	3,130	3,130	3,130	3,130	3,130
No rubbish disposal		7,154	–	–	7,154	7,154	7,154	7,154	7,154	7,154
<i>Below Minimum Service Level sub-total</i>		65,950	–	–	65,950	65,950	65,950	65,950	65,950	59,243
Total number of households	5	223,342	–	–	223,342	223,342	223,342	223,342	223,342	216,635
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	47,821	47,821	47,821	50,321	52,821	56,275
Sanitation (free minimum level service)		–	–	–	40,076	40,076	40,076	42,576	45,076	47,059
Electricity/other energy (50kwh per household per month)		–	–	–	68,694	68,694	68,694	71,194	73,694	78,256
Refuse (removed at least once a week)		–	–	–	43,928	43,928	43,928	43,928	43,928	45,861
Informal Settlements		–	–	–	181	181	181	181	181	191
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		223,324	235,622	242,624	244,744	244,744	244,744	267,407	284,895	303,527
Sanitation (free sanitation service to indigent households)		73,090	83,918	63,848	108,893	108,893	108,893	114,120	119,484	124,741
Electricity/other energy (50kwh per indigent household per month)		50,947	32,467	48,360	109,712	109,712	109,712	126,981	133,787	142,069
Refuse (removed once a week for indigent households)		133,479	149,818	110,124	184,535	184,535	184,535	193,393	202,482	211,391
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	322,276	322,276	322,276	347,435	378,704	397,362
Total cost of FBS provided	8	480,841	501,825	464,955	970,160	970,160	970,160	1,049,336	1,119,353	1,179,092
Highest level of free service provided per household										
Property rates (R value threshold)		120,000	–	–	120,000	120,000	120,000	120,000	–	–
Water (kilolitres per household per month)		6	–	–	6	6	6	6	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		102	–	–	118	118	118	124	–	–
Electricity (kwh per household per month)		–	–	–	50	50	50	50	–	–
Refuse (average litres per week)		170	–	–	170	170	170	170	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		127	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		127,403	144,333	209,496	288,859	288,859	288,859	296,356	309,988	323,628
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	52	52	52	55	–	–
Total revenue cost of subsidised services provided		127,530	144,333	209,496	288,911	288,911	288,911	296,411	309,988	323,628

2.6.3.3 Cash/cash equivalent position

BCMM is also projecting a favourable cash position, which currently is projected to be R801 million at 30 June 2026 and is projected to be R853 million at 30 June 2027.

2.6.3.4 Cost Coverage

The projected cost coverage, including conditional grants is projected to be 0.9 months at 30 June 2026 and is projected to be around 1.1 months over the MTREF period; this is within the norm (1-3 months).

2.6.3.5 Surplus/deficit

The City has adopted the approach to cash back its depreciation on a year-to-year basis in order to renew and/or refurbish its existing infrastructure assets. The projected surplus (inclusive of capital transfers) for the 2025/2026 financial year is R850 million (2026/2027: R870 million and 2027/2028 to be R 925 million.

2.6.3.6 Property Rates/service charge revenue as a percentage increase less macro inflation target

In order for the trading services to breakeven and/or generate a surplus the revenue income percentage increase is set above inflation. This trend will have to be carefully monitored and managed with the implementation of the budget.

2.6.3.7 Cash receipts as a percentage of ratepayer and other revenue

The rate of revenue collection is currently at 69.46% (28 February 2025) of annual billings and arrear debt. Stricter control measures of the Credit Control Policy are being enforced, the collection of arrear debt will be utilised as a source of additional cash in-flow for funding future capital infrastructure projects. It is projected that the average collection rate at 30 June 2026 will be 76%.

2.6.3.8 Debt impairment expense as a percentage of billable revenue

An amount of R1.89 billion towards debt impairment has been provided for in the 2025/2026 financial year of the MTREF and is based on an average collection ratio of 76%.

2.6.3.9 Repairs and maintenance expenditure level

The City is having a consistent trend of spending above 90% of its repairs and maintenance budget. The allocation of repairs and maintenance is 4.8% of operating expenditure budget in the MTREF. Substantial own funding has been allocated to renew existing assets. Budget details are contained in SA34c.

2.6.3.10 Asset renewal/rehabilitation expenditure level

Details of the City's strategy pertaining to asset management and repairs and maintenance is contained in SA34b.

2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS

Table 49: MBRR Table SA19 - Expenditure on transfers and grant programmes

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
EXPENDITURE:									
<u>Operating expenditure of Transfers and Grants</u>									
National Government:	1 068 913	1 175 511	1 258 786	1 374 393	1 355 272	1 355 272	1 387 254	1 464 873	1 521 070
Local Government Equitable Share	970 828	1 053 725	1 144 693	1 218 324	1 218 324	1 218 324	1 296 018	1 365 808	1 427 605
Expanded Public Works Programme Integrated Grant	7 300	10 728	6 093	2 314	2 314	2 314	2 434	—	—
Infrastructure Skills Development Grant	10 350	11 578	10 624	10 800	10 800	10 800	8 800	9 600	9 800
Integrated City Development Grant	—	—	—	—	—	—	—	—	—
Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 000	1 000	885	1 085	1 285
Metro Informal Settlements Partnership Grant	5 172	18 166	23 712	24 768	26 468	26 468	23 992	14 000	14 000
Neighbourhood Development Partnership Grant	20 581	22 354	30 163	36 000	35 655	35 655	—	—	—
Programme and Project Preparation Support Grant	8 941	13 776	12 908	34 476	15 000	15 000	—	—	—
Public Transport Network Grant	—	—	—	—	—	—	—	—	—
Urban Settlement Development Grant	44 741	44 185	29 592	46 711	45 711	45 711	55 125	74 380	68 380
Provincial Government:	15 870	15 870	107 582	142 883	274 041	274 041	308 257	255 395	290 895
Capacity Building and Other Grants	15 870	15 870	15 870	15 883	19 476	19 476	18 757	19 395	19 395
Infrastructure Grant	—	—	91 712	127 000	254 565	254 565	289 500	236 000	271 500
District Municipality:	—	—	—	42 296	42 296	42 296	36 515	38 367	39 963
Grant from BCMMD to BCMMDA	—	—	—	42 296	42 296	42 296	36 515	38 367	39 963
Other grant providers:	28 944	2 720	32 651	76 710	94 953	94 953	61	64	67
Eastern Cape Arts Council	—	—	—	—	17 883	17 883	—	—	—
European Union	14 472	1 286	16 143	31 776	31 776	31 776	—	—	—
European Union (BCMDA)	14 472	1 286	16 143	31 776	31 776	31 776	—	—	—
NDPG -PEP Programme (BCMDA)	—	—	—	13 100	13 100	13 100	—	—	—
Local Government Water And Related Service Seta	—	—	—	59	59	59	61	64	67
Unspecified	—	149	365	—	360	360	—	—	—
Total operating expenditure of Transfers and Grants:	1 113 727	1 194 101	1 399 019	1 636 282	1 766 562	1 766 562	1 732 087	1 758 698	1 851 994
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	711 684	731 691	852 998	789 448	911 693	911 693	848 185	870 137	923 797
Energy Efficiency and Demand Side Management Grant	9 000	—	—	—	—	—	—	—	—
Infrastructure Skills Development Grant	150	173	146	200	200	200	200	200	200
Integrated Urban Development Grant	—	—	—	—	—	—	48 500	39 400	45 360
Integrated National Electrification Programme Grant	—	—	—	—	—	—	—	—	—
Local Government Financial Management Grant	1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 200	1 400
Metro Informal Settlements Partnership Grant	233 086	263 956	253 410	279 939	278 239	278 239	294 366	318 943	333 999
Municipal Disaster Recovery Grant	—	—	—	—	78 000	78 000	—	—	—
Municipal Disaster Relief Grant	—	—	—	—	44 600	44 600	—	—	—
Municipal Infrastructure Grant	—	—	—	—	—	—	—	—	—
Neighbourhood Development Partnership Grant	13 000	14 581	10 000	19 655	20 000	20 000	—	—	—
Rural Road Asset Management Systems Grant	485	—	—	—	—	—	—	—	—
Urban Settlement Development Grant	454 964	451 981	588 442	488 654	489 654	489 654	504 119	510 394	542 838
Other grant providers:	(149)	149	3	1 350	1 350	1 350	1 485	1 634	1 634
Parent Municipality	(149)	149	3	1 350	1 350	1 350	1 485	1 634	1 634
Total capital expenditure of Transfers and Grants	711 535	731 840	853 001	790 798	913 043	913 043	849 670	871 771	925 431
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	1 825 262	1 925 940	2 252 020	2 427 080	2 679 605	2 679 605	2 581 757	2 630 469	2 777 426

Table 50: MBRR Table SA20 - Reconciliation between of transfers, grant receipts and unspent funds

Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	(3 547)	(16 037)	(11 307)	(6 594)	(11 249)	(11 249)	(11 249)	(11 249)	(11 249)
Current year receipts	(1 020 783)	(89 844)	(77 473)	(96 825)	(95 480)	(95 480)	(67 359)	(85 180)	(79 580)
Repayment of grants	3 547	—	176	—	—	—	—	—	—
Conditions met - transferred to revenue	(2 032 624)	(202 608)	(156 600)	(200 244)	(202 209)	(202 209)	(145 967)	(181 608)	(170 408)
Conditions still to be met - transferred to liabilities	1 004 746	96 726	67 644	96 825	95 480	95 480	67 359	85 180	79 580
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year	(217 045)	(223 153)	(238 124)	(238 124)	(257 540)	(257 540)	(257 540)	(257 540)	(257 540)
Current year receipts	(15 685)	(2 766)	(365)	(31 776)	(32 136)	(32 136)	—	—	—
Conditions met - transferred to revenue	(241 094)	(211 099)	(219 436)	(301 675)	(321 812)	(321 812)	(257 540)	(257 540)	(257 540)
Conditions still to be met - transferred to liabilities	8 364	(14 821)	(19 052)	31 776	32 136	32 136	—	—	—
Total operating transfers and grants revenue	(2 273 718)	(413 706)	(376 036)	(501 919)	(524 021)	(524 021)	(403 507)	(439 148)	(427 948)
Total operating transfers and grants - CTBM	1 013 110	81 905	48 592	128 601	127 616	127 616	67 359	85 180	79 580
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year	(34 174)	(26 298)	(175)	(175)	(12 418)	(12 418)	110 182	110 182	110 182
Current year receipts	(477 114)	(466 734)	(598 588)	(508 759)	(509 854)	(509 854)	(552 819)	(549 794)	(588 198)
Conditions met - transferred to revenue	(962 745)	(959 754)	(1 185 093)	(1 017 693)	(1 154 726)	(1 154 726)	(995 456)	(989 407)	(1 066 215)
Conditions still to be met - transferred to liabilities	451 457	466 721	586 330	508 759	632 454	632 454	552 819	549 794	588 198
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	—	—	—	—	—	—	—	—	—
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	(962 745)	(959 754)	(1 185 093)	(1 017 693)	(1 154 726)	(1 154 726)	(995 456)	(989 407)	(1 066 215)
Total capital transfers and grants - CTBM	451 457	466 721	586 330	508 759	632 454	632 454	552 819	549 794	588 198
TOTAL TRANSFERS AND GRANTS REVENUE	(3 236 463)	(1 373 461)	(1 561 129)	(1 519 612)	(1 678 747)	(1 678 747)	(1 398 963)	(1 428 555)	(1 494 163)
TOTAL TRANSFERS AND GRANTS - CTBM	1 464 567	548 627	634 922	637 360	760 070	760 070	620 178	634 974	667 778

2.8 COUNCILLOR AND EMPLOYEE BENEFITS

Table 51: MBRR Table SA22 - Summary of councillor and staff benefits

BUF Buffalo City - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		A	B	C	D	E	F	G	H	I
<u>Councillors (Political Office Bearers plus Other)</u>	1									
Basic Salaries and Wages		36,539	37,611	38,747	47,264	47,264	47,264	49,650	52,307	55,262
Pension and UIF Contributions		3,524	4,043	4,196	4,720	4,720	4,720	4,958	5,224	5,519
Medical Aid Contributions		1,666	1,635	1,715	2,283	2,283	2,283	2,398	2,527	2,669
Motor Vehicle Allowance										
Cellphone Allowance		4,110	4,084	4,561	4,709	4,709	4,709	4,947	5,212	5,506
Housing Allowances		10,333	14,210	14,773	2,704	2,704	2,704	2,840	2,992	3,161
Other benefits and allowances		8,510	5,167	4,976	16,006	16,006	16,006	16,814	17,714	18,715
Sub Total - Councillors		64,683	66,749	68,967	77,686	77,686	77,686	81,609	85,975	90,833
% increase	4		3.2%	3.3%	12.6%	-	-	5.1%	5.4%	5.6%
<u>Senior Managers of the Municipality</u>	2									
Basic Salaries and Wages		11,402	11,512	12,245	14,697	14,697	14,697	111,535	117,502	126,141
Pension and UIF Contributions		2,202	2,229	2,340	2,559	2,559	2,559	2,688	2,832	2,992
Medical Aid Contributions		337	361	427	413	413	413	433	457	482
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	999	999	999	1,049	1,105	1,168
Motor Vehicle Allowance		2,424	2,383	2,896	3,976	3,976	3,976	4,177	4,400	4,649
Cellphone Allowance	3	298	241	253	239	239	239	251	265	279
Housing Allowances	3	2,638	2,934	2,500	1,942	1,942	1,942	2,040	2,149	2,271
Other benefits and allowances	3	9	25	19	53	53	53	55	58	62
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	(53,053)	(86,291)	(15,017)	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		17	199	41	94	94	94	99	105	110
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		(33,725)	(66,408)	5,704	24,971	24,971	24,971	122,328	128,872	138,154
% increase	4		96.9%	(108.6%)	337.8%	-	-	389.9%	5.4%	7.2%

MBRR Table SA22 - Summary of councillor and staff benefits (continued)

BUF Buffalo City - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Other Municipal Staff										
Basic Salaries and Wages		1,512,070	1,542,863	1,612,530	1,718,461	1,581,435	1,581,435	1,732,326	1,825,005	1,844,000
Pension and UIF Contributions		306,393	316,335	327,999	386,077	357,885	357,885	375,958	396,071	418,449
Medical Aid Contributions		113,122	114,555	121,226	178,434	145,429	145,429	152,790	160,964	170,059
Overtime		153,631	156,956	164,007	158,187	158,187	158,187	166,175	175,066	184,957
Performance Bonus		122,625	127,188	138,685	156,208	144,738	144,738	152,048	160,182	169,233
Motor Vehicle Allowance	3	37,936	40,571	43,547	50,840	47,028	47,028	49,403	52,046	54,987
Cellphone Allowance	3	4,296	4,346	4,194	4,398	4,411	4,411	4,662	4,911	5,189
Housing Allowances	3	8,301	8,680	9,351	21,107	14,056	14,056	14,766	15,556	16,435
Other benefits and allowances	3	42,250	45,534	12,763	46,279	48,028	48,028	50,436	53,135	56,137
Payments in lieu of leave		38,923	49,077	48,067	–	–	–	–	–	–
Long service awards		81,302	(20,730)	53,818	44,754	44,754	44,754	47,014	49,529	52,328
Post-retirement benefit obligations	6	74,372	64,488	63,966	42,788	30,394	30,394	42,011	44,259	46,626
Entertainment										
Scarcity		35,341	36,710	39,070	44,170	44,170	44,170	46,401	48,883	51,645
Acting and post related allowance		13,459	11,856	12,562	11,564	11,594	11,594	12,179	12,831	13,556
In kind benefits										
Sub Total - Other Municipal Staff		2,544,022	2,498,429	2,651,784	2,863,266	2,632,109	2,632,109	2,846,169	2,998,439	3,083,600
% increase	4		(1.8%)	6.1%	8.0%	(8.1%)	–	8.1%	5.3%	2.8%
Total Parent Municipality		2,574,979	2,498,770	2,726,455	2,965,924	2,734,766	2,734,766	3,050,106	3,213,286	3,312,586
			(3.0%)	9.1%	8.8%	(7.8%)	–	11.5%	5.4%	3.1%
TOTAL SALARY, ALLOWANCES & BENEFITS		2,574,979	2,498,770	2,726,455	2,965,924	2,734,766	2,734,766	3,050,106	3,213,286	3,312,586
% increase	4		(3.0%)	9.1%	8.8%	(7.8%)	–	11.5%	5.4%	3.1%
TOTAL MANAGERS AND STAFF	5,7	2,510,297	2,432,021	2,657,488	2,888,238	2,657,080	2,657,080	2,968,497	3,127,311	3,221,754

Table 52: MBRR Table SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

BUF Buffalo City - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
<u>Councillors</u>	3							
Speaker	4		853,174	146,394	380,903			1,380,471
Chief Whip			802,769	143,412	354,206			1,300,387
Executive Mayor			1,032,009	190,048	487,256			1,709,313
Deputy Executive Mayor			796,878	170,487	413,106			1,380,471
Executive Committee			9,070,395	1,078,818	4,155,008			14,304,221
Total for all other councillors			37,095,174	5,627,583	18,811,365			61,534,122
Total Councillors	8	–	49,650,399	7,356,742	24,601,844			81,608,985
<u>Senior Managers of the Municipality</u>	5							
Municipal Manager (MM)			1,621,099	362,920	756,261	15,852		2,756,132
Chief Finance Officer			97,392,339	321,149	440,381	175,815		98,329,684
SM COO			1,575,750	365,445	533,990	126,060		2,601,245
SM D ESS			1,291,360	293,237	631,650	–		2,216,247
SM D CS			1,291,360	307,767	296,437	305,385		2,200,949
SM D DSP			1,148,359	2,343	423,608	91,815		1,666,125
SM D EDA			1,296,879	266,993	650,945	–		2,214,817
SM D HPSE			1,319,374	299,888	600,085	45,596		2,264,943
SM D HS			1,296,879	335,227	599,399	–		2,231,505
SM D IS			1,148,359	2,343	423,608	91,815		1,666,125
SM D11			856,431	287,315	632,713	98,440		1,874,899
SM D12			1,296,879	277,186	632,598	98,440		2,305,103
Total Senior Managers of the Municipality	8,10	–	111,535,068	3,121,813	6,621,675	1,049,218		122,327,774
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	–	161,185,467	10,478,555	31,223,519	1,049,218		203,936,759

Table 53: MBRR Table SA24 – summary of personnel numbers

BUF Buffalo City - Supporting Table SA24 Summary of personnel numbers										
Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		98	–	98	102	–	102	100	100	100
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	10	8	–	10	–	8	11	10	–
Other Managers	7	39	27	4	47	31	–	48	37	–
Professionals		152	124	–	176	134	–	178	220	–
<i>Finance</i>		59	43	–	68	47	–	68	107	–
<i>Spatial/town planning</i>		9	8	–	11	9	–	11	14	–
<i>Information Technology</i>		3	5	–	4	3	–	6	5	–
<i>Roads</i>		5	3	–	6	2	–	6	4	–
<i>Electricity</i>		8	5	–	10	8	–	10	13	–
<i>Water</i>		7	5	–	9	7	–	9	9	–
<i>Sanitation</i>		5	4	–	7	5	–	7	3	–
<i>Refuse</i>		3	2	–	5	4	–	5	8	–
<i>Other</i>		53	49	–	56	49	–	56	57	–
Technicians		328	229	–	349	256	–	349	73	–
<i>Finance</i>		8	6	–	8	–	–	8	–	–
<i>Spatial/town planning</i>		14	11	–	16	14	–	16	18	–
<i>Information Technology</i>		15	9	–	15	11	–	15	3	–
<i>Roads</i>		8	8	–	14	12	–	14	12	–
<i>Electricity</i>		24	15	–	26	23	–	26	2	–
<i>Water</i>		23	16	–	25	22	–	25	14	–
<i>Sanitation</i>		17	14	–	22	18	–	22	12	–
<i>Refuse</i>		3	1	–	4	2	–	4	–	–
<i>Other</i>		216	149	–	219	154	–	219	12	–
Clerks (Clerical and administrative)		1,203	1,035	18	1,218	1,115	15	1,189	552	5
Service and sales workers		1,365	1,349	4	1,369	1,315	3	1,419	1,632	–
Skilled agricultural and fishery workers		207	189	–	206	197	–	206	–	–
Craft and related trades		382	341	–	386	356	–	386	357	–
Plant and Machine Operators		751	709	–	756	745	–	756	357	–
Elementary Occupations		1,476	1,264	–	1,501	1,421	–	1,839	1,724	–
TOTAL PERSONNEL NUMBERS	9	6,011	5,275	124	6,120	5,570	128	6,481	5,062	105
% increase					1.8%	5.6%	3.2%	5.9%	(9.1%)	(18.0%)
Total municipal employees headcount	6, 10	6,939	6,094	124	7,079	6,427	128	7,374	5,746	105
Finance personnel headcount	8, 10	743	643	–	735	642	–	705	588	–
Human Resources personnel headcount	8, 10	185	176	–	224	215	–	188	96	–

2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

Table 54: MBRR Table SA25 - Budgeted Monthly Revenue and expenditure (Source and Type)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue															
Exchange Revenue															
Service charges - Electricity	255 951	255 951	255 951	255 951	224 529	287 373	255 951	193 107	287 373	161 685	444 482	318 795	3 197 096	3 368 461	3 576 969
Service charges - Water	80 022	80 022	80 022	80 022	69 863	90 181	80 022	59 704	90 181	49 545	140 977	100 340	1 000 901	1 066 360	1 136 100
Service charges - Waste Water Management	50 886	50 886	50 886	50 886	45 457	56 314	50 886	40 028	56 314	34 599	83 459	61 743	632 342	662 062	691 192
Service charges - Waste Management	46 791	46 791	46 791	46 791	46 791	46 791	46 791	46 791	46 791	46 791	46 791	46 791	561 494	587 884	613 751
Sale of Goods and Rendering of Services	10 912	16 303	9 115	10 912	10 912	10 912	10 912	10 912	10 912	12 709	27 085	18 100	159 693	167 039	174 389
Agency services	1 176	—	1 469	3 821	3 527	588	294	5 878	1 469	3 233	3 821	4 114	29 389	30 740	32 093
Interest	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables	19 321	19 321	19 321	19 321	19 321	19 321	19 321	19 321	19 321	19 321	19 321	19 322	231 858	242 523	253 194
Interest earned from Current and Non Current Assets	5 882	5 882	5 882	5 882	5 882	5 882	5 882	5 882	5 882	5 882	5 882	5 882	70 584	73 693	77 011
Dividends	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent on Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets	2 404	2 227	2 227	1 517	2 404	2 404	2 227	1 517	2 050	2 050	2 404	1 872	25 306	26 470	27 635
Licence and permits	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special rating levies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue	5 568	7 399	5 568	6 484	7 399	9 229	9 229	7 399	6 484	7 399	24 789	17 467	114 415	120 885	127 582
Non-Exchange Revenue															
Property rates	194 033	194 033	194 033	194 033	194 033	194 033	194 033	194 033	194 033	194 033	194 033	194 033	2 328 401	2 435 508	2 542 670
Surcharges and Taxes	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	905	905	623	811	905	811	905	1 374	1 093	1 093	436	248	10 108	10 573	11 038
Licences or permits	795	1 176	1 176	1 049	1 176	1 940	1 304	1 176	1 049	1 176	1 558	1 049	14 625	15 298	15 971
Transfer and subsidies - Operational	496 616	20 300	35 185	35 185	35 185	437 077	50 070	35 185	317 998	50 070	124 494	94 724	1 732 087	1 758 698	1 851 994
Interest	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fuel Levy	66 504	66 504	66 504	66 504	66 504	66 504	66 504	66 504	66 504	66 504	66 504	66 504	798 042	822 919	847 918
Operational Revenue	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gains on disposal of Assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Gains	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discontinued Operations	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)	1 237 766	767 700	774 754	779 168	733 888	1 229 361	794 330	688 811	1 107 453	656 089	1 186 036	950 986	10 906 341	11 389 114	11 979 507
Expenditure															
Employee related costs	244 087	244 087	244 087	244 087	244 087	244 095	244 087	244 095	244 087	244 087	244 103	244 077	2 929 071	3 088 377	3 255 191
Remuneration of councillors	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	81 609	85 975	90 833
Bulk purchases - electricity	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	3 193 457	3 364 627	3 572 897
Inventory consumed	23 929	23 991	23 807	24 235	23 746	23 623	24 297	23 807	24 113	23 868	24 113	23 867	287 396	305 016	323 525
Debt impairment	157 658	157 658	157 658	157 658	157 658	157 658	157 658	157 658	157 658	157 658	157 658	157 658	1 891 898	1 823 862	1 834 379
Depreciation and amortisation	52 149	52 149	52 149	52 149	52 149	52 149	52 149	52 149	52 149	52 149	52 149	52 149	625 783	764 015	840 625
Interest	546	546	546	546	546	546	546	546	546	546	546	546	6 554	4 672	3 291
Contracted services	70 033	88 438	92 120	88 438	88 438	88 438	73 714	84 757	88 438	77 395	154 698	125 246	1 120 155	1 139 625	1 204 368
Transfers and subsidies	7 539	7 507	7 507	7 515	7 517	7 515	7 527	7 515	7 547	7 507	7 523	7 516	90 229	99 342	102 415
Irrecoverable debts written off	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational costs	46 291	46 682	46 551	46 161	46 291	46 161	46 291	46 226	46 161	46 161	46 030	45 959	554 964	580 275	609 250
Losses on disposal of Assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Losses	10 279	10 279	10 279	10 279	10 279	10 279	10 279	10 279	10 279	10 279	10 279	10 279	123 348	131 415	140 009
Total Expenditure	885 433	904 259	907 626	903 991	903 633	903 387	889 470	899 954	903 900	892 572	970 022	940 217	10 904 465	11 387 201	11 976 783
Surplus/(Deficit)	352 332	(136 559)	(132 872)	(124 823)	(169 746)	325 974	(95 140)	(211 143)	203 553	(236 483)	216 014	10 769	1 876	1 913	2 724
Transfers and subsidies - capital (monetary allocations)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind)	46 028	50 660	59 924	69 188	64 556	73 820	92 348	46 028	55 292	46 028	124 772	120 141	848 785	870 486	924 109
Surplus/(Deficit) after capital transfers & contributions	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833
Income Tax	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after income tax	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833
Share of Surplus/Deficit attributable to Joint Venture	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833

Table 55: MBRR Table SA26 - Budgeted Monthly Revenue and expenditure (Municipal Vote)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote															
Vote 01 - Directorate - Executive Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager	6 075	10	205	210	207	5 332	412	197	3 805	387	1 377	996	19 211	19 880	19 880
Vote 03 - Directorate - Human Settlement	99 452	8 625	15 151	18 776	16 967	98 762	30 751	9 700	68 339	12 599	57 933	50 324	487 379	441 461	487 086
Vote 04 - Directorate - Chief Financial Officer	469 118	293 115	298 150	298 378	297 894	448 434	304 438	297 299	403 850	302 105	339 154	323 881	4 075 817	4 256 387	4 434 820
Vote 05 - Directorate - Corporate Services	2 867	68	139	147	156	2 549	261	156	1 819	244	845	601	9 851	10 690	10 929
Vote 06 - Directorate - Infrastructure Services	573 212	407 262	416 828	422 022	373 539	614 287	440 427	317 419	561 360	276 371	767 039	566 304	5 736 071	6 038 075	6 389 303
Vote 07 - Directorate - Spatial Planning And Development	6 110	7 075	6 837	7 282	7 585	8 324	9 660	5 446	6 580	6 089	14 582	12 586	98 155	89 015	95 308
Vote 08 - Directorate - Health / Public Safety & Emergency Services	28 956	15 146	10 751	14 695	14 643	27 376	12 164	17 381	23 069	16 583	32 700	23 290	236 755	246 791	257 490
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	20 424	9 479	9 038	9 267	9 874	20 537	10 985	9 661	16 344	10 159	19 598	15 563	160 931	170 969	180 676
Vote 11 - Directorate - Solid Waste And Environmental Management	70 181	70 181	70 181	70 181	70 181	70 181	70 181	70 181	70 181	70 181	70 181	70 181	842 173	883 520	922 086
Vote 12 - Directorate - Sport, Recreation & Community Development	7 399	7 399	7 399	7 399	7 399	7 399	7 399	7 399	7 399	7 399	7 399	7 399	88 783	102 813	106 040
Total Revenue by Vote	1 283 794	818 360	834 678	848 356	798 444	1 303 181	886 678	734 839	1 162 745	702 117	1 310 808	1 071 126	11 755 126	12 259 600	12 903 617
Expenditure by Vote to be appropriated															
Vote 01 - Directorate - Executive Support Services	24 126	24 179	24 193	24 192	24 185	24 181	24 137	24 167	24 221	24 126	24 503	24 354	290 564	305 258	321 149
Vote 02 - Directorate - Municipal Manager	14 252	14 345	14 326	14 260	14 276	14 253	14 262	14 261	14 259	14 240	14 331	14 274	171 341	182 343	187 642
Vote 03 - Directorate - Human Settlement	17 050	27 674	29 798	27 675	27 673	27 673	19 177	25 549	27 675	21 299	65 920	48 921	366 084	311 019	350 338
Vote 04 - Directorate - Chief Financial Officer	102 068	102 118	102 123	102 125	102 111	102 116	102 087	102 111	102 121	102 086	102 313	102 209	1 225 589	1 232 582	1 269 906
Vote 05 - Directorate - Corporate Services	19 974	20 443	20 480	20 307	20 338	20 303	20 049	20 248	20 306	20 085	21 589	20 983	245 107	258 817	272 127
Vote 06 - Directorate - Infrastructure Services	524 078	529 785	530 807	529 935	529 636	529 561	525 436	528 539	529 860	526 308	550 274	541 047	6 375 267	6 704 136	7 064 144
Vote 07 - Directorate - Spatial Planning And Development	22 937	24 042	24 244	24 066	24 019	24 007	23 192	23 805	24 054	23 371	28 012	26 227	291 975	313 981	336 357
Vote 08 - Directorate - Health / Public Safety & Emergency Services	46 626	47 008	47 044	47 060	46 957	46 931	46 777	46 896	47 034	46 761	48 366	47 721	565 180	592 420	626 025
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	16 805	17 144	17 091	16 852	16 919	16 843	16 834	16 860	16 850	16 777	17 195	16 967	203 138	233 123	242 257
Vote 11 - Directorate - Solid Waste And Environmental Management	60 489	60 489	60 489	60 489	60 489	60 489	60 489	60 489	60 489	60 489	60 489	60 486	725 860	773 837	803 209
Vote 12 - Directorate - Sport, Recreation & Community Development	37 030	37 030	37 030	37 030	37 030	37 030	37 030	37 030	37 030	37 030	37 030	37 027	444 359	479 685	503 627
Total Expenditure by Vote	885 433	904 259	907 626	903 991	903 633	903 387	889 470	899 954	903 900	892 572	970 022	940 217	10 904 465	11 387 201	11 976 783
Surplus/(Deficit) before assoc.	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833
Income Tax													-	-	-
Share of Surplus/Deficit attributable to Minorities	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	113 069	-	-	-
Intercompany/Parent subsidiary transactions													-	-	-
Surplus/(Deficit)	388 081	(96 178)	(83 227)	(65 914)	(115 469)	389 515	(13 071)	(175 394)	248 566	(200 734)	330 507	243 978	850 661	872 399	926 833

Table 56: MBRR Table SA27 - Budgeted Monthly Revenue and expenditure (Functional Classification)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional															
<i>Governance and administration</i>	480 600	295 615	300 915	300 686	300 797	458 854	307 532	299 603	411 778	305 040	343 917	327 665	4 133 003	4 305 779	4 487 302
Executive and council	6 075	10	205	210	207	5 332	412	197	3 805	387	1 377	996	19 211	19 880	19 880
Finance and administration	474 525	295 605	300 711	300 476	300 590	453 523	307 121	299 406	407 973	304 653	342 540	326 669	4 113 792	4 285 900	4 467 422
Internal audit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>	136 308	31 671	33 802	41 370	39 510	134 038	50 815	34 982	99 309	37 083	98 533	81 515	818 936	798 349	857 933
Community and social services	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	96 169	82 446	85 182
Sport and recreation	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	26 592	55 608	57 110
Public safety	26 623	12 812	8 418	12 361	12 309	25 043	9 831	15 048	20 736	14 250	30 367	20 957	208 755	218 791	228 490
Housing	99 452	8 625	15 151	18 776	16 967	98 762	30 751	9 700	68 339	12 599	57 933	50 324	487 379	441 461	487 086
Health	3	3	3	3	3	3	3	3	3	3	3	3	42	44	46
<i>Economic and environmental services</i>	18 753	8 594	9 518	11 295	10 611	22 109	15 733	7 381	15 930	8 038	25 673	22 706	176 342	183 192	192 668
Planning and development	17 406	6 784	6 912	7 828	7 542	18 156	10 101	5 991	13 722	6 647	14 359	14 359	132 182	136 661	144 408
Road transport	1 347	1 810	2 606	3 468	3 070	3 953	5 632	1 390	2 208	1 390	8 940	8 347	44 160	46 531	48 260
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	641 545	475 132	483 901	488 234	440 149	680 014	504 475	385 708	628 831	344 660	827 778	627 637	6 528 064	6 867 779	7 255 832
Energy sources	294 226	258 135	260 332	262 140	230 872	325 960	267 943	197 025	312 755	167 453	468 013	339 880	3 384 732	3 561 289	3 779 682
Water management	170 817	87 291	91 495	93 089	82 146	175 225	99 714	68 815	150 944	61 292	179 542	132 773	1 393 141	1 486 798	1 574 631
Waste water management	106 823	60 027	62 395	63 326	57 452	109 149	67 139	50 188	95 452	46 236	110 544	85 305	914 037	943 456	986 779
Waste management	69 680	69 680	69 680	69 680	69 680	69 680	69 680	69 680	69 680	69 680	69 680	69 680	836 154	876 236	914 789
<i>Other</i>	6 588	7 348	6 541	6 770	7 377	8 165	8 122	7 165	6 898	7 296	14 906	11 603	98 780	104 500	109 902
Total Revenue - Functional	1 283 794	818 360	834 678	848 356	798 444	1 303 181	886 678	734 839	1 162 745	702 117	1 310 808	1 071 126	11 755 126	12 259 600	12 903 617
Expenditure - Functional															
<i>Governance and administration</i>	177 318	179 572	179 899	179 406	179 363	179 287	177 802	178 932	179 412	178 059	186 927	183 448	2 159 426	2 225 850	2 316 753
Executive and council	28 902	29 046	29 041	28 973	28 983	28 956	28 922	28 950	29 001	28 889	29 346	29 146	348 155	368 207	383 453
Finance and administration	147 037	149 146	149 479	149 053	149 000	148 952	147 501	148 603	149 031	147 790	156 198	152 922	1 794 712	1 840 233	1 914 970
Internal audit	1 379	1 380	1 380	1 380	1 380	1 379	1 380	1 380	1 380	1 379	1 383	1 381	16 560	17 410	18 330
<i>Community and public safety</i>	115 745	126 752	128 911	126 805	126 699	126 673	118 023	124 514	126 778	120 129	166 355	148 706	1 556 091	1 581 604	1 688 734
Community and social services	13 920	13 969	13 978	13 970	13 968	13 967	13 931	13 958	13 969	13 939	14 145	14 065	167 779	177 240	187 453
Sport and recreation	34 219	34 219	34 219	34 219	34 219	34 219	34 219	34 219	34 219	34 219	34 219	34 216	410 624	448 971	470 790
Public safety	45 908	46 242	46 268	46 293	46 192	46 166	46 049	46 140	46 268	46 024	47 424	46 858	555 832	582 553	615 203
Housing	17 050	27 674	29 798	27 675	27 673	27 673	19 177	25 549	27 675	21 299	65 920	48 921	366 084	311 019	350 338
Health	4 648	4 648	4 648	4 648	4 648	4 648	4 648	4 648	4 648	4 648	4 647	4 647	55 772	61 820	64 949
<i>Economic and environmental services</i>	61 300	62 781	62 912	62 544	62 501	62 397	61 637	62 229	62 515	61 709	66 922	64 832	754 279	836 754	898 901
Planning and development	21 945	22 384	22 337	22 110	22 141	22 056	22 020	22 067	22 099	21 951	22 788	22 388	266 286	281 624	300 984
Road transport	39 355	40 397	40 576	40 434	40 360	40 341	39 617	40 162	40 415	39 759	44 134	42 443	487 993	555 130	597 917
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	519 320	523 306	524 039	523 385	523 226	523 186	520 232	522 453	523 345	520 886	537 624	531 194	6 292 196	6 574 705	6 899 116
Energy sources	362 614	363 602	363 788	363 616	363 588	363 581	362 832	363 394	363 609	363 004	367 153	365 563	4 366 345	4 554 230	4 799 775
Water management	75 474	76 273	76 408	76 305	76 242	76 226	75 680	76 091	76 289	75 783	79 136	77 838	917 743	961 930	1 008 888
Waste water management	35 782	37 981	38 394	38 015	37 947	37 930	36 271	37 517	37 998	36 649	45 885	42 345	462 715	483 187	495 987
Waste management	45 450	45 450	45 450	45 450	45 450	45 450	45 450	45 450	45 450	45 450	45 450	45 448	545 393	575 358	594 466
<i>Other</i>	11 751	11 848	11 864	11 851	11 844	11 843	11 776	11 826	11 850	11 789	12 194	12 036	142 473	168 288	173 280
Total Expenditure - Functional	885 433	904 259	907 626	903 991	903 633	903 387	889 470	899 954	903 900	892 572	970 022	940 217	10 904 465	11 387 201	11 976 783
Surplus/(Deficit) before assoc.	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833
Intercompany /Parent subsidiary transactions	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833

Table 57: MBRR Table SA28 - Budgeted monthly capital expenditure (municipal vote)

BUF Buffalo City - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 01 - Directorate - Executive Support Services		-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	2,500	2,500
Vote 02 - Directorate - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	3,750	3,750	4,500	4,000
Vote 03 - Directorate - Human Settlement		-	-	-	-	-	-	-	-	-	-	-	182,007	182,007	194,331	204,450
Vote 04 - Directorate - Chief Financial Officer		-	-	-	-	-	-	-	-	-	-	-	58,015	58,015	50,115	16,615
Vote 05 - Directorate - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	10,900	10,900	12,250	10,200
Vote 06 - Directorate - Infrastructure Services		-	-	-	-	-	-	-	-	-	-	-	545,443	545,443	558,564	603,899
Vote 07 - Directorate - Spatial Planning And Development		-	-	-	-	-	-	-	-	-	-	-	54,435	54,435	48,832	56,467
Vote 08 - Directorate - Health / Public Safety & Emergency Services		-	-	-	-	-	-	-	-	-	-	-	54,300	54,300	51,950	47,000
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		-	-	-	-	-	-	-	-	-	-	-	59,467	59,467	54,800	57,855
Vote 11 - Directorate - Solid Waste And Environmental Management		-	-	-	-	-	-	-	-	-	-	-	117,941	117,941	113,450	119,900
Vote 12 - Directorate - Sport, Recreation & Community Development		-	-	-	-	-	-	-	-	-	-	-	62,651	62,651	76,034	81,843
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	1,151,409	1,151,409	1,167,326	1,204,729
Single-year expenditure to be appropriated																
Vote 01 - Directorate - Executive Support Services		167	167	167	167	167	167	167	167	167	167	167	(1,833)	-	-	-
Vote 02 - Directorate - Municipal Manager		292	292	292	292	292	292	292	292	292	292	292	(3,208)	-	-	-
Vote 03 - Directorate - Human Settlement		2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	(27,171)	-	-	-
Vote 04 - Directorate - Chief Financial Officer		10	10	10	10	10	10	10	10	10	10	10	(105)	-	-	-
Vote 05 - Directorate - Corporate Services		292	292	292	292	292	292	292	292	292	292	292	(3,208)	-	-	-
Vote 06 - Directorate - Infrastructure Services		23,698	23,698	23,698	23,698	23,698	23,698	23,698	23,698	23,698	23,698	23,698	(260,678)	-	-	-
Vote 07 - Directorate - Spatial Planning And Development		2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	2,733	(30,059)	-	-	-
Vote 08 - Directorate - Health / Public Safety & Emergency Services		2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	(32,083)	-	-	-
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		117	117	117	117	117	117	117	117	117	117	117	(1,283)	-	-	-
Vote 11 - Directorate - Solid Waste And Environmental Management		6,871	6,871	6,871	6,871	6,871	6,871	6,871	6,871	6,871	6,871	6,871	(75,579)	-	-	-
Vote 12 - Directorate - Sport, Recreation & Community Development		2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	2,968	(32,643)	-	-	-
Vote 13 - Vote 13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Vote 14		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	42,532	42,532	42,532	42,532	42,532	42,532	42,532	42,532	42,532	42,532	42,532	(467,852)	-	-	-
Total Capital Expenditure	2	42,532	42,532	42,532	42,532	42,532	42,532	42,532	42,532	42,532	42,532	42,532	683,556	1,151,409	1,167,326	1,204,729

Table 58: MBRR Table SA29 - Budgeted monthly capital expenditure (Functional classification)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional															
<i>Governance and administration</i>	7 588	7 591	7 594	7 597	7 600	7 588	7 591	7 594	7 597	7 600	7 603	7 597	91 138	80 187	48 988
Executive and council	521	521	521	521	521	521	521	521	521	521	521	521	6 250	7 000	6 500
Finance and administration	7 067	7 070	7 073	7 076	7 079	7 067	7 070	7 073	7 076	7 079	7 082	7 076	84 888	73 187	42 488
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	25 916	26 002	26 088	26 174	26 260	25 916	26 002	26 088	26 174	26 260	26 346	26 174	313 404	339 115	351 493
Community and social services	5 396	5 402	5 408	5 414	5 420	5 396	5 402	5 408	5 414	5 420	5 426	5 414	64 915	52 074	56 200
Sport and recreation	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 049	3 048	36 582	67 360	72 343
Public safety	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	2 042	24 500	21 150	14 000
Housing	14 981	15 061	15 141	15 221	15 301	14 981	15 061	15 141	15 221	15 301	15 381	15 220	182 007	194 331	204 450
Health	450	450	450	450	450	450	450	450	450	450	450	450	5 400	4 200	4 500
<i>Economic and environmental services</i>	8 688	8 688	8 688	8 688	8 688	8 688	8 688	8 688	8 688	8 688	8 688	8 688	104 255	121 803	129 779
Planning and development	3 329	3 329	3 329	3 329	3 329	3 329	3 329	3 329	3 329	3 329	3 329	3 329	39 947	44 644	49 591
Road transport	5 359	5 359	5 359	5 359	5 359	5 359	5 359	5 359	5 359	5 359	5 359	5 359	64 309	77 159	80 188
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	48 557	48 594	48 632	48 669	48 706	48 557	48 594	48 632	48 669	48 706	48 743	48 669	583 729	571 655	616 811
Energy sources	15 516	15 516	15 516	15 516	15 516	15 516	15 516	15 516	15 516	15 516	15 516	15 516	186 195	180 440	188 000
Water management	13 332	13 370	13 407	13 444	13 481	13 332	13 370	13 407	13 444	13 481	13 519	13 444	161 031	167 798	176 785
Waste water management	11 159	11 159	11 159	11 159	11 159	11 159	11 159	11 159	11 159	11 159	11 159	11 159	133 909	128 167	151 926
Waste management	8 550	8 550	8 550	8 550	8 550	8 550	8 550	8 550	8 550	8 550	8 550	8 550	102 594	95 250	100 100
<i>Other</i>												59 467	59 467	54 800	57 855
Total Capital Expenditure - Functional	90 749	90 876	91 002	91 128	91 254	90 749	90 876	91 002	91 128	91 254	91 381	150 594	1 151 994	1 167 560	1 204 926
Funded by:															
National Government	66 284	66 401	66 518	66 635	66 753	66 284	66 401	66 518	66 635	66 753	66 870	66 634	798 685	824 537	876 037
Provincial Government	10	10	10	10	10	10	10	10	10	10	10	10	115	115	115
District Municipality	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	4 042	48 500	39 200	45 160
Transfers recognised - capital	70 335	70 452	70 569	70 687	70 804	70 335	70 452	70 569	70 687	70 804	70 921	70 685	847 300	863 852	921 312
Borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	25 370	25 379	25 388	25 397	25 406	25 370	25 379	25 388	25 397	25 406	25 415	25 397	304 693	303 707	283 614
Total Capital Funding	95 705	95 831	95 957	96 084	96 210	95 705	95 831	95 957	96 084	96 210	96 336	96 082	1 151 994	1 167 560	1 204 926

Table 59: MBRR Table SA30 - Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source													1		
Property rates	147 465	147 465	147 465	147 465	147 465	147 465	147 465	147 465	147 465	147 465	147 465	147 465	1 769 585	1 850 986	1 983 283
Service charges - electricity revenue	204 555	204 555	204 555	204 555	194 609	214 502	204 555	184 663	214 502	174 717	264 233	224 448	2 494 450	2 697 314	2 937 721
Service charges - water revenue	63 027	63 027	63 027	63 027	62 852	63 203	63 027	62 677	63 203	62 502	64 079	63 378	757 031	827 763	904 509
Service charges - sanitation revenue	40 036	40 036	40 036	40 036	39 999	40 073	40 036	39 963	40 073	39 926	40 256	40 110	480 580	516 408	552 954
Service charges - refuse revenue	35 561	35 561	35 561	35 561	35 561	35 561	35 561	35 561	35 561	35 561	35 561	35 561	426 735	458 550	491 001
Rental of facilities and equipment	1 657	1 657	1 657	1 657	1 657	1 657	1 657	1 657	1 657	1 657	1 657	1 657	19 882	20 846	21 196
Interest earned - external investments	5 798	5 798	5 798	5 798	5 798	5 798	5 798	5 798	5 798	5 798	5 798	5 798	69 573	72 639	75 873
Interest earned - outstanding debtors	15 502	15 502	15 502	15 502	15 502	15 502	15 502	15 502	15 502	15 502	15 502	15 502	186 020	199 441	199 441
Dividends received													-		
Fines, penalties and forfeits	1 621	1 621	1 572	1 605	1 621	1 605	1 621	1 703	1 654	1 654	1 540	1 507	19 326	20 284	20 385
Licences and permits	795	1 176	1 176	1 049	1 176	1 940	1 304	1 176	1 049	1 176	1 558	1 049	14 625	15 298	15 971
Agency services	1 176	-	1 469	3 821	3 527	588	294	5 878	1 469	3 233	3 821	4 114	29 389	30 740	32 093
Transfers and Subsidies - Operational	401 980	49 465	60 481	60 481	60 481	357 916	71 497	60 481	269 787	71 497	126 577	104 986	1 695 626	1 720 383	1 812 080
Other revenue	92 345	99 555	90 548	93 254	94 163	95 982	95 982	94 163	93 254	95 961	127 611	111 353	1 184 171	1 228 461	1 267 555
Cash Receipts by Source	1 011 519	665 419	668 849	673 811	664 412	981 790	684 299	656 687	890 974	656 648	835 657	756 927	9 146 992	9 659 112	10 314 061
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	70 333	70 333	70 333	70 333	70 333	70 333	70 333	70 333	70 333	70 333	70 333	73 527	847 185	868 737	922 197
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	278	278	278	278	278	278	278	278	278	278	278	278	3 340	3 507	3 507
VAT Control (receipts)													-	-	-
Decrease (increase) in non-current receivables													-	-	-
Decrease (increase) in non-current investments													-	-	-
Total Cash Receipts by Source	1 082 130	736 030	739 460	744 422	735 023	1 052 401	754 910	727 298	961 585	727 259	906 268	830 732	9 997 517	10 531 356	11 239 765
Cash Payments by Type															
Employee related costs	236 669	236 669	236 669	236 669	236 669	236 677	236 669	236 677	236 669	236 669	236 685	(236 659)	2 840 046	2 994 589	3 154 104
Remuneration of councillors	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	(6 801)	81 609	85 975	90 833
Interest	546	546	546	546	546	546	546	546	546	546	546	(546)	6 553	4 671	3 290
Bulk purchases - electricity	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	(266 121)	3 193 457	3 364 627	3 572 897
Acquisitions - water & other inventory	41 253	41 314	41 130	41 559	41 069	40 947	41 620	41 130	41 436	41 191	41 436	(41 190)	495 274	506 156	524 790
Contracted services	70 033	88 438	92 120	88 438	88 438	88 438	73 714	84 757	88 438	77 395	154 698	(125 246)	1 120 155	1 139 625	1 204 368
Transfers and subsidies - other municipalities	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	3 167	(3 167)	38 000	40 000	41 760
Transfers and subsidies - other	2 177	2 145	2 145	2 153	2 155	2 153	2 165	2 153	2 185	2 145	2 161	(2 154)	25 889	26 620	27 352
Other expenditure	66 909	67 300	67 170	66 779	66 909	66 779	66 909	66 844	66 779	66 779	66 649	(66 577)	802 382	957 927	1 177 221
Cash Payments by Type	693 675	712 501	715 868	712 232	711 875	711 628	697 711	708 196	712 142	700 814	778 264	(748 460)	8 603 366	9 120 190	9 796 615
Other Cash Flows/Payments by Type															
Capital assets	95 705	95 831	95 957	96 084	96 210	95 705	95 831	95 957	96 084	96 210	96 336	268 881	1 324 793	1 342 693	1 385 665
Repayment of borrowing	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	25 086	20 829	8 417
Other Cash Flows/Payments	833	833	833	833	833	833	833	833	833	833	833	833	10 000	12 000	12 000
Total Cash Payments by Type	792 304	811 256	814 749	811 240	811 009	810 257	796 467	807 077	811 153	799 948	877 524	(476 655)	9 963 245	10 495 713	11 202 696
NET INCREASE/(DECREASE) IN CASH HELD	289 826	(75 226)	(75 290)	(66 818)	(75 986)	242 144	(41 556)	(79 780)	150 435	(72 689)	28 745	1 307 387	34 272	35 643	37 068
Cash/cash equivalents at the month/year begin:	856 795	1 146 620	1 071 394	996 105	929 287	853 301	1 095 445	1 053 889	974 109	1 124 544	1 051 855	1 080 600	856 795	891 066	926 709
Cash/cash equivalents at the month/year end:	1 146 620	1 071 394	996 105	929 287	853 301	1 095 445	1 053 889	974 109	1 124 544	1 051 855	1 080 600	2 387 987	891 066	926 709	963 778

2.10 ANNUAL BUDGET AND SDBIP'S – INTERNAL DEPARTMENTS

In terms of Section 53(1)(c)(ii) the Mayor of a Municipality must take all reasonable steps to ensure that the municipality's Service Delivery and Budget Implementation Plan is approved by the Mayor within 28 days after the approval of the budget. Once the draft budget has been approved by Council on 31 March 2025, the Service Delivery Budget and Implementation Plan will be submitted to the Mayor for consideration and approval by Council.

2.10.1 Executive Support Services (Vote 1)

The core purpose of Executive Support Services is to promote public accountability and broadening public participation. Extensive involvement of communities in municipal planning through established institutional arrangements demonstrates the City's commitment to the promotion of public accountability.

Significant strides are made in engaging communities through the utilisation of various governance structures at both the Executive and Legislative components of Council.

The Directorate of Executive Support Services comprises of the following departments:

- i. Political Office Administration
- ii. Communication / Marketing / International & Intergovernmental Relations
- iii. IDP, Performance Management and GIS
- iv. Special Programmes and Youth
- v. Monitoring and Evaluation

Table 60: Executive Support Services - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)										
Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue										
NEX / Transfer and subsidies - Operational	191	976	407	-	360	360	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	191	976	407	-	360	360	-	-	-	-
Expenditure										
Employee related costs	101,288	116,325	120,095	128,176	125,072	125,072	75,962	131,388	138,417	146,238
Remuneration of councillors	64,683	66,749	68,967	77,686	77,686	77,686	48,645	81,609	85,975	90,833
Depreciation and amortisation	422	-	-	908	908	908	-	1,165	1,409	1,501
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	8,709	11,307	8,192	10,497	10,819	10,819	3,655	9,320	9,749	10,178
Transfers and subsidies	55,339	55,591	37,466	23,832	23,832	23,832	14,791	23,832	24,468	25,105
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	43,722	44,150	33,846	34,898	39,048	39,048	26,088	38,848	40,635	42,423
Losses on disposal of Assets	173	-	393	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	274,337	294,123	268,959	275,997	277,364	277,364	169,141	286,162	300,654	316,277
Surplus/(Deficit)	(274,146)	(293,147)	(268,552)	(275,997)	(277,004)	(277,004)	(169,141)	(286,162)	(300,654)	(316,277)
NEX / Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
NEX / Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(274,146)	(293,147)	(268,552)	(275,997)	(277,004)	(277,004)	(169,141)	(286,162)	(300,654)	(316,277)
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(274,146)	(293,147)	(268,552)	(275,997)	(277,004)	(277,004)	(169,141)	(286,162)	(300,654)	(316,277)
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(274,146)	(293,147)	(268,552)	(275,997)	(277,004)	(277,004)	(169,141)	(286,162)	(300,654)	(316,277)
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(274,146)	(293,147)	(268,552)	(275,997)	(277,004)	(277,004)	(169,141)	(286,162)	(300,654)	(316,277)

2.10.2 City Manager (Vote 2)

The City Manager heads the administration of the City and chairs the City's Top Management, whose primary responsibility is advising the City Manager on service delivery matters, strategies and policies. On a day-to-day the directorate focuses mainly on governance and also provides transversal support throughout the City on built environment. The Directorate of the City Manager comprises of the following departments:

- i. Strategy and Transformation
- ii. Governance & Internal Auditing
- iii. Risk Management
- iv. Enterprise Project Management Office
- v. Legal Services & Municipal Court
- vi. Expanded Public Works Programme
- vii. Information / Knowledge Management / Research & Policy

Table 61: City Manager - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Revenue	1										
EX / Operational Revenue		9	157	26	–	–	–	908	–	–	–
Non-Exchange Revenue											
NEX / Transfer and subsidies - Operational		27,037	16,554	15,973	18,225	18,225	18,225	17,500	18,961	19,380	19,380
Total Revenue (excluding capital transfers and contributions)		27,046	16,710	15,999	18,225	18,225	18,225	18,408	18,961	19,380	19,380
Expenditure											
Employee related costs	2	64,288	65,507	77,934	86,992	77,495	77,495	52,290	80,571	86,367	89,439
Depreciation and amortisation		5,223	–	–	121	121	121	–	155	188	200
Interest		–	–	–	–	–	–	–	–	–	–
Contracted services		51,629	48,973	60,726	41,324	65,203	65,203	41,594	57,246	60,376	61,088
Operational costs		26,459	25,294	27,122	24,156	24,506	24,506	26,209	31,646	33,538	34,941
Total Expenditure		147,599	139,775	165,783	152,593	167,325	167,325	120,093	169,618	180,468	185,668
Surplus/(Deficit)		(120,554)	(123,064)	(149,784)	(134,368)	(149,101)	(149,101)	(101,684)	(150,657)	(161,089)	(166,289)
NEX / Transfers and subsidies - capital (monetary allocations)	6	370	151	88	150	150	150	43	250	500	500
NEX / Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(120,184)	(122,913)	(149,695)	(134,218)	(148,951)	(148,951)	(101,641)	(150,407)	(160,589)	(165,789)
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(120,184)	(122,913)	(149,695)	(134,218)	(148,951)	(148,951)	(101,641)	(150,407)	(160,589)	(165,789)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(120,184)	(122,913)	(149,695)	(134,218)	(148,951)	(148,951)	(101,641)	(150,407)	(160,589)	(165,789)
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(120,184)	(122,913)	(149,695)	(134,218)	(148,951)	(148,951)	(101,641)	(150,407)	(160,589)	(165,789)

2.10.3 Human Settlements (Vote 3)

The mandate of the directorate is to coordinate the implementation of housing projects, to improve the living conditions of priority nodal townships, to improve the quality of human life through provision of descent formal houses as part of Integrated Sustainable Human Settlements and to improve the quality of human life through provision of bulk and internal services. The Directorate of Human Settlements comprises of the following departments:

- Housing Delivery & Implementation
- Housing Planning & Strategy (Informal Settlements Upgrading)
- Human Settlements Special Projects

Table 62: Human Settlements - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Human Sett											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Rental from Fixed Assets		–	–	–	119	119	119	–	124	130	136
NEX / Transfer and subsidies - Operational		2,764	14,599	109,498	141,834	198,099	198,099	14,935	305,747	247,500	283,000
Total Revenue (excluding capital transfers and contributions)		2,764	14,599	109,498	141,953	198,218	198,218	14,935	305,872	247,630	283,136
Expenditure											
Employee related costs	2	37,488	39,413	41,876	45,242	44,952	44,952	30,730	52,886	55,287	50,959
Depreciation and amortisation		46	–	–	110	110	110	–	141	171	182
Interest		–	–	–	–	–	–	–	–	–	–
Contracted services		5,268	18,660	112,929	148,387	205,734	205,734	35,010	306,885	249,086	292,398
Operational costs		3,595	2,254	2,681	2,477	2,577	2,577	1,656	2,577	2,696	2,814
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		46,396	60,327	157,485	196,216	253,373	253,373	67,396	362,489	307,240	346,354
Surplus/(Deficit)		(43,633)	(45,727)	(47,988)	(54,263)	(55,155)	(55,155)	(52,460)	(56,617)	(59,610)	(63,218)
NEX / Transfers and subsidies - capital (monetary allocations)	6	234,289	219,813	234,699	225,427	226,727	226,727	65,729	181,507	193,831	203,950
NEX / Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		190,656	174,086	186,711	171,164	171,571	171,571	33,269	124,890	134,221	140,732
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		190,656	174,086	186,711	171,164	171,571	171,571	33,269	124,890	134,221	140,732
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		190,656	174,086	186,711	171,164	171,571	171,571	33,269	124,890	134,221	140,732
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	190,656	174,086	186,711	171,164	171,571	171,571	33,269	124,890	134,221	140,732

2.10.4 Finance Directorate (Vote 4)

The Directorate of Finance aims to ensure efficient and effective financial management for Buffalo City Metropolitan Municipality as well as to provide and maintain meaningful, accurate and coherent financial records of the City in order to facilitate the management and control of expenditure against the objectives set by the City's budget. The Directorate of Finance comprises of the following departments:

- i. Budget & Treasury Management
- ii. Corporate Asset Management
- iii. Expenditure Management & Financial Reporting
- iv. Revenue Management
- v. Supply Chain Management
- vi. Strategy & Operations

Table 63: Finance Directorate - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Service charges - Electricity	2	60,948	674	434	66,690	66,690	66,690	257	77,187	81,325	86,359
EX / Sale of Goods and Rendering of Services		2,205	1,643	1,886	1,799	1,799	1,799	784	1,876	1,962	2,049
EX / Interest earned from Receivables		176,561	300,755	389,110	222,299	222,299	222,299	89,119	231,858	242,523	253,194
EX / Interest earned from Current and Non Current Assets		32,364	46,543	49,944	24,000	24,000	24,000	43,799	68,853	71,883	75,117
EX / Operational Revenue		658,934	14,621	17,317	16,944	16,944	16,944	13,077	17,673	18,486	19,299
Non-Exchange Revenue											
NEX / Property rates	2	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,490,625	2,328,401	2,435,508	2,542,670
NEX / Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
NEX / Fines, penalties and forfeits		-	-	-	1,568	1,568	1,568	-	1,636	1,711	1,786
NEX / Licences or permits		-	-	-	-	-	-	-	-	-	-
NEX / Transfer and subsidies - Operational		369,350	442,801	488,098	519,128	519,243	519,243	693,727	552,177	582,064	608,550
NEX / Interest		-	-	-	-	-	-	-	-	-	-
NEX / Fuel Levy		-	719,203	741,926	777,132	777,132	777,132	777,132	798,042	822,919	847,918
NEX / Operational Revenue		-	-	-	-	-	-	-	-	-	-
NEX / Gains on disposal of Assets		1,264	409	232	-	-	-	1,211	-	-	-
NEX / Other Gains		5	264	265	-	-	-	-	-	-	-
NEX / Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		3,035,545	3,318,283	3,816,846	3,899,057	3,899,172	3,899,172	3,109,732	4,077,703	4,258,380	4,436,943
Expenditure											
Employee related costs	2	354,798	219,822	377,773	389,795	348,107	348,107	219,323	461,741	486,402	515,838
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed GP	8	39,453	32,592	39,586	68,534	64,074	64,074	49,806	78,055	82,829	64,320
Debt impairment	3	248,732	220,775	268,814	550,667	574,609	574,609	356,780	625,784	603,287	606,812
Depreciation and amortisation		134	30,756	40,594	150	150	150	31,263	192	233	248
Interest		-	-	-	-	-	-	-	-	-	-
Contracted services		38,638	50,542	111,795	57,038	92,790	92,790	36,093	80,487	81,545	83,391
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	1,615	-	-	-
Operational costs		136,513	142,581	147,351	129,185	131,444	131,444	129,218	130,644	137,761	144,356
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		508	403	532	-	-	-	11	-	-	-
Total Expenditure		818,777	697,472	986,443	1,195,368	1,211,174	1,211,174	824,107	1,376,904	1,392,056	1,414,965
Surplus/(Deficit)		2,216,768	2,620,811	2,830,403	2,703,689	2,687,998	2,687,998	2,285,625	2,700,799	2,866,324	3,021,978
NEX / Transfers and subsidies - capital (monetary allocations)	6	76	21	-	115	-	-	-	115	115	115
NEX / Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2,216,844	2,620,832	2,830,403	2,703,804	2,687,998	2,687,998	2,285,625	2,700,914	2,866,439	3,022,093
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		2,216,844	2,620,832	2,830,403	2,703,804	2,687,998	2,687,998	2,285,625	2,700,914	2,866,439	3,022,093
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2,216,844	2,620,832	2,830,403	2,703,804	2,687,998	2,687,998	2,285,625	2,700,914	2,866,439	3,022,093
Share of Surplus/Deficit attributable to Associate	7	(29,869)	20,143	(40,750)	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	2,186,975	2,640,975	2,789,653	2,703,804	2,687,998	2,687,998	2,285,625	2,700,914	2,866,439	3,022,093

2.10.5 Corporate Services (Vote 5)

Services rendered by the Directorate of Corporate Services include but are not limited to development of the organisational structure, capacitation of staff, recruitment of staff members, job evaluation, employee relations, safety and wellness and assisting management with the implementation of staff performance. The Directorate of Corporate Services comprises of the following departments:

- Corporate Support Services (Administrative & Council Support and Auxilliary / Records & Decision Tracking and Telecommunications)
- Human Resources Performance & Development
- Human Resources Management

iv. Information Technology & Support

Table 64: Corporate Services - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Operational Revenue		1	(1)	282	816	816	816	–	851	890	929
Non-Exchange Revenue											
NEX / Transfer and subsidies - Operational		12,319	15,685	14,951	10,800	10,800	10,800	8,368	8,800	9,600	9,800
Total Revenue (excluding capital transfers and contributions)		12,320	15,685	15,233	11,616	11,616	11,616	8,368	9,651	10,490	10,729
Expenditure											
Employee related costs	2	157,135	160,605	162,037	161,284	145,795	145,795	114,322	151,363	159,917	168,344
Depreciation and amortisation		147	1,966	1,542	1,767	1,767	1,767	1,349	2,266	2,742	2,921
Interest		–	–	–	–	–	–	–	–	–	–
Contracted services		5,310	7,950	7,658	10,662	10,198	10,198	2,012	8,552	9,451	9,800
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–
Operational costs		79,880	77,392	71,845	68,613	72,177	72,177	48,261	71,577	74,784	78,392
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		242,472	247,913	243,082	242,326	229,937	229,937	165,944	233,757	246,894	259,458
Surplus/(Deficit)		(230,152)	(232,228)	(227,850)	(230,710)	(218,321)	(218,321)	(157,576)	(224,106)	(236,404)	(248,728)
NEX / Transfers and subsidies - capital (monetary allocations)	6	131	173	145	200	200	200	17	200	200	200
NEX / Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(230,021)	(232,056)	(227,704)	(230,510)	(218,121)	(218,121)	(157,559)	(223,906)	(236,204)	(248,528)
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(230,021)	(232,056)	(227,704)	(230,510)	(218,121)	(218,121)	(157,559)	(223,906)	(236,204)	(248,528)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(230,021)	(232,056)	(227,704)	(230,510)	(218,121)	(218,121)	(157,559)	(223,906)	(236,204)	(248,528)
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intracompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(230,021)	(232,056)	(227,704)	(230,510)	(218,121)	(218,121)	(157,559)	(223,906)	(236,204)	(248,528)

2.10.6 Infrastructure Services (Vote 6)

The Constitution stipulates that the City has a responsibility to ensure that the citizens of Buffalo City have access to basic services. The purpose of the Directorate of Infrastructure Services is to provide a sustainable, reliable and affordable engineering service and infrastructure for Buffalo City Metropolitan Municipality and all stakeholder communities. The Directorate of Infrastructure Services comprises of the following departments:

- i. Electrical & Energy Services
- ii. Roads / PIU & Construction
- iii. Water / Wastewater & Scientific Services
- iv. Workshop / Plant & Fleet Services

Table 65: Infrastructure Services - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
EX / Service charges - Electricity	2	2,138,593	2,146,397	2,384,898	2,769,124	2,769,124	2,769,124	2,020,487	3,119,909	3,287,136	3,490,610
EX / Service charges - Water	2	1,255,133	738,617	918,430	911,568	911,568	911,568	567,871	1,000,901	1,066,360	1,136,100
EX / Service charges - Waste Water Management	2	470,773	482,231	559,118	603,379	603,379	603,379	380,651	632,342	662,062	691,192
EX / Service charges - Waste Management	2	–	–	–	–	–	–	–	–	–	–
EX / Sale of Goods and Rendering of Services		10	10	21	406	406	406	10	423	443	462
EX / Interest earned from Receivables		–	–	–	–	–	–	115,850	–	–	–
EX / Operational Revenue		3,754	2,313	2,284	28,436	28,436	28,436	1,226	29,659	31,023	32,388
Non-Exchange Revenue											
NEX / Transfer and subsidies - Operational		402,540	425,990	444,734	511,211	585,211	585,211	368,105	528,131	561,752	580,359
NEX / Interest		–	–	–	–	–	–	3,882	–	–	–
NEX / Fuel Levy		–	–	–	–	–	–	–	–	–	–
NEX / Operational Revenue		–	–	–	–	–	–	36,625	–	–	–
Total Revenue (excluding capital transfers and contributions)		4,270,804	3,795,558	4,309,485	4,824,124	4,898,124	4,898,124	3,494,707	5,311,366	5,608,776	5,931,112
Expenditure											
Employee related costs	2	572,015	591,349	586,782	675,553	609,663	609,663	422,993	640,451	674,716	712,837
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	2	1,922,255	1,936,963	2,252,355	2,832,586	2,832,586	2,832,586	2,102,849	3,193,457	3,364,627	3,572,897
Inventory consumed GP	8	247,055	183,972	194,031	208,302	208,302	208,302	133,718	221,925	236,439	236,439
Debt impairment	3	905,125	503,653	826,542	967,041	1,009,086	1,009,086	626,551	1,079,719	1,040,881	1,046,823
Depreciation and amortisation		1,266,329	1,468,937	1,508,373	435,047	435,047	435,047	1,063,278	455,442	557,978	621,106
Interest		18,703	14,025	10,090	7,821	7,821	7,821	5,473	5,716	4,074	2,867
Contracted services		381,674	412,234	424,622	509,317	553,121	553,121	286,002	462,846	492,138	507,680
Operational costs		125,108	108,485	112,988	84,239	111,325	111,325	73,949	108,525	112,334	120,144
Losses on disposal of Assets		601	–	324,267	–	–	–	–	–	–	–
Other Losses		–	85,900	147,964	114,999	114,999	114,999	64,782	123,348	131,415	140,009
Total Expenditure		5,438,864	5,305,517	6,388,015	5,834,905	5,881,951	5,881,951	4,779,595	6,291,430	6,614,600	6,960,803
Surplus/(Deficit)		(1,168,060)	(1,509,960)	(2,078,530)	(1,010,781)	(983,827)	(983,827)	(1,284,889)	(980,064)	(1,005,825)	(1,029,691)
NEX / Transfers and subsidies - capital (monetary allocations)	6	318,562	372,638	449,109	391,075	530,020	530,020	148,585	422,704	427,191	455,952
NEX / Transfers and subsidies - capital (in-kind)	6	–	3,075	22,409	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(849,498)	(1,134,247)	(1,607,012)	(619,706)	(453,807)	(453,807)	(1,136,304)	(557,360)	(578,634)	(573,739)
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(849,498)	(1,134,247)	(1,607,012)	(619,706)	(453,807)	(453,807)	(1,136,304)	(557,360)	(578,634)	(573,739)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(849,498)	(1,134,247)	(1,607,012)	(619,706)	(453,807)	(453,807)	(1,136,304)	(557,360)	(578,634)	(573,739)
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(849,498)	(1,134,247)	(1,607,012)	(619,706)	(453,807)	(453,807)	(1,136,304)	(557,360)	(578,634)	(573,739)

2.10.7 Spatial Planning & Development (Vote 7)

The purpose of the directorate is to enable and promote spatial transformation so that a more efficient, resilient and sustainable spatial pattern of development is achieved to underpin economic growth and social progress over time. The Directorate of Spatial Planning & Development comprises of the following departments:

- Development Planning
- Property Management
- Transport Planning & Operations
- Urban & Rural Regeneration

Table 66: Spatial Planning & Development - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
EX / Sale of Goods and Rendering of Services		12,733	11,616	11,710	23,239	23,239	23,239	6,551	24,238	25,353	26,469
EX / Rental from Fixed Assets		16,089	19,673	17,584	12,822	12,822	12,822	20,426	13,373	13,988	14,604
EX / Operational Revenue		116	201	361	350	350	350	17,600	365	381	398
Non-Exchange Revenue											
NEX / Transfer and subsidies - Operational		1,828	5,274	9,126	7,934	7,934	7,934	1,415	7,745	2,500	2,500
NEX / Other Gains		15,349	8,867	23,154	-	-	-	-	-	-	-
NEX / Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		46,114	45,631	61,935	44,345	44,345	44,345	45,991	45,721	42,223	43,971
Expenditure											
Employee related costs	2	105,692	111,468	116,422	132,001	119,136	119,136	80,526	125,152	131,848	139,298
Depreciation and amortisation		200,457	232,184	224,814	90,447	90,447	90,447	140,944	116,017	140,398	149,563
Interest		234	292	210	163	163	163	114	119	85	60
Contracted services		22,557	29,413	25,863	36,408	33,102	33,102	12,250	37,348	29,234	30,506
Operational costs		24,351	24,521	12,609	18,975	18,825	18,825	13,110	18,825	19,691	20,558
Losses on disposal of Assets		-	-	(27,871)	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		353,292	397,878	352,047	277,994	261,673	261,673	246,944	297,461	321,258	339,984
Surplus/(Deficit)		(307,178)	(352,247)	(290,112)	(233,649)	(217,328)	(217,328)	(200,953)	(251,741)	(279,033)	(296,013)
NEX / Transfers and subsidies - capital (monetary allocations)	6	94,315	81,966	77,964	80,458	80,458	80,458	23,758	52,435	46,792	51,337
NEX / Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(212,863)	(270,281)	(212,148)	(153,192)	(136,871)	(136,871)	(177,195)	(199,306)	(232,241)	(244,676)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(212,863)	(270,281)	(212,148)	(153,192)	(136,871)	(136,871)	(177,195)	(199,306)	(232,241)	(244,676)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(212,863)	(270,281)	(212,148)	(153,192)	(136,871)	(136,871)	(177,195)	(199,306)	(232,241)	(244,676)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(212,863)	(270,281)	(212,148)	(153,192)	(136,871)	(136,871)	(177,195)	(199,306)	(232,241)	(244,676)

2.10.8 Public Safety & Emergency Services (Vote 8)

The Directorate provides an essential & critical service to the public and thus the Directorate's mission is to continuously enforce safety & security and to consistently render an effective & efficient service is at the utmost forefront of this Directorate. Public Safety & Emergency Services comprises of the following departments:

- i. Emergency Services
- ii. Public Safety & Protection Services

Table 67: Public Safety & Emergency Services - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Sale of Goods and Rendering of Services		82,194	82,451	97,920	94,155	94,155	94,155	67,250	98,204	102,721	107,241
EX / Agency services		23,879	21,871	18,764	28,177	28,177	28,177	22,196	29,389	30,740	32,093
EX / Operational Revenue		1,923	1,461	5,059	3,633	3,633	3,633	(2,196)	3,789	3,963	4,138
Non-Exchange Revenue											
NEX / Fines, penalties and forfeits		12,383	6,947	65,402	7,580	7,580	7,580	9,153	7,906	8,270	8,634
NEX / Licences or permits		11,884	11,999	13,431	13,651	13,651	13,651	10,324	14,238	14,893	15,549
NEX / Transfer and subsidies - Operational		45,157	49,639	50,239	51,918	51,918	51,918	38,938	55,228	58,202	60,836
Total Revenue (excluding capital transfers and contributions)		177,421	174,369	250,816	199,114	199,114	199,114	145,664	208,755	218,791	228,490
Expenditure											
Employee related costs	2	396,624	401,195	425,997	456,771	445,242	445,242	298,592	467,727	492,750	520,591
Debt impairment	3	71,631	82,513	109,794	37,038	38,648	38,648	22,505	42,090	40,577	40,814
Depreciation and amortisation		2,201	–	–	969	969	969	–	1,242	1,504	1,602
Interest		727	713	513	397	397	397	278	290	207	146
Contracted services		8,015	10,356	20,631	34,530	40,201	40,201	18,186	36,534	39,273	43,913
Transfers and subsidies		295	680	711	740	740	740	158	740	774	808
Irrecoverable debts written off		–	–	–	–	–	–	99	–	–	–
Operational costs		11,281	9,960	9,589	9,318	10,432	10,432	5,594	10,832	11,330	11,829
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		490,774	505,417	567,236	539,763	536,629	536,629	345,412	559,456	586,415	619,702
Surplus/(Deficit)		(313,354)	(331,048)	(316,420)	(340,648)	(337,515)	(337,515)	(199,747)	(350,702)	(367,625)	(391,212)
NEX / Transfers and subsidies - capital (monetary allocations)	6	–	–	–	–	–	–	–	28,000	28,000	29,000
NEX / Transfers and subsidies - capital (n-kind)	6	2,294	953	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(311,060)	(330,095)	(316,420)	(340,648)	(337,515)	(337,515)	(199,747)	(322,702)	(339,625)	(362,212)
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(311,060)	(330,095)	(316,420)	(340,648)	(337,515)	(337,515)	(199,747)	(322,702)	(339,625)	(362,212)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(311,060)	(330,095)	(316,420)	(340,648)	(337,515)	(337,515)	(199,747)	(322,702)	(339,625)	(362,212)
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	7	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(311,060)	(330,095)	(316,420)	(340,648)	(337,515)	(337,515)	(199,747)	(322,702)	(339,625)	(362,212)

2.10.9 Economic Development & Agencies (Vote 09)

The directorate was established to respond to stagnant economic growth and rising unemployment. The purpose of the directorate is to enhance the enabling environment for the attraction of new investments and the creation of new enterprises within the local economy, in pursuit of inclusive economic growth and job creation Economic Development & Agencies comprises of the following departments:

- i. Fresh Produce Market
- ii. Tourism, Arts, Culture & Heritage
- iii. Trade, Industry & Sector Development

Table 68: Economic Development & Agencies - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Sale of Goods and Rendering of Services		–	–	–	438	438	438	–	457	478	499
EX / Rental from Fixed Assets		2,887	2,437	2,878	4,068	4,068	4,068	1,842	4,243	4,438	4,633
EX / Operational Revenue		25,414	29,424	31,805	37,789	37,789	37,789	21,629	39,414	41,227	43,041
Non-Exchange Revenue											
NEX / Licences or permits		243	217	267	328	328	328	558	342	358	373
NEX / Transfer and subsidies - Operational		16,861	6,003	27,285	63,852	63,507	63,507	11,528	5,558	15,000	14,000
Total Revenue (excluding capital transfers and contributions)		45,405	38,081	62,234	106,475	106,130	106,130	35,557	50,013	61,500	62,547
Expenditure											
Employee related costs	2	44,733	45,025	48,256	52,705	52,705	52,705	34,954	55,367	58,329	61,625
Depreciation and amortisation		408	–	52,608	2,169	2,169	2,169	–	2,783	3,368	3,587
Interest		406	400	288	223	223	223	156	163	116	82
Contracted services		6,444	11,564	16,955	15,992	15,685	15,685	8,682	21,794	36,321	35,555
Transfers and subsidies		60,233	49,721	69,599	82,551	80,843	80,843	42,169	51,700	59,500	61,260
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–
Operational costs		16,714	11,368	13,955	27,945	28,305	28,305	12,427	9,809	9,796	10,183
Losses on disposal of Assets		–	–	297	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		128,938	118,077	201,957	181,587	179,931	179,931	98,388	141,616	167,430	172,292
Surplus/(Deficit)		(83,533)	(79,997)	(139,723)	(75,112)	(73,801)	(73,801)	(62,831)	(91,603)	(105,929)	(109,745)
NEX / Transfers and subsidies - capital (monetary allocations)	6	33,356	25,298	12,128	42,639	39,639	39,639	8,191	48,767	43,000	47,355
NEX / Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(50,177)	(54,699)	(127,595)	(32,474)	(34,163)	(34,163)	(54,640)	(42,836)	(62,929)	(62,390)
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(50,177)	(54,699)	(127,595)	(32,474)	(34,163)	(34,163)	(54,640)	(42,836)	(62,929)	(62,390)
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(50,177)	(54,699)	(127,595)	(32,474)	(34,163)	(34,163)	(54,640)	(42,836)	(62,929)	(62,390)
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(50,177)	(54,699)	(127,595)	(32,474)	(34,163)	(34,163)	(54,640)	(42,836)	(62,929)	(62,390)

2.10.10 Solid Waste & Environmental Management (Vote 10)

The Directorate of Solid Waste & Environmental Management renders services such as refuse removal, street sweeping, waste minimization and operates the landfill/waste sites as well as the garden transfer stations. It also has an overarching strategic responsibility for the protection and management of the natural environment in Buffalo City. Solid Waste & Environmental Management comprises of the following departments:

- i. Solid Waste Management Services
- ii. Environmental Management
- iii. Municipal Health Services

Table 69: Solid Waste & Environmental Management - operating revenue by source, expenditure by type and total capital transfers

BUF Buffalo City - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
EX / Service charges - Waste Management	2	387,546	398,396	470,948	535,777	535,777	535,777	317,868	561,494	587,884	613,751
EX / Sale of Goods and Rendering of Services		2,892	2,369	770	8,916	8,916	8,916	577	9,299	9,727	10,155
EX / Interest earned from Receivables		–	–	–	–	–	–	30,016	–	–	–
EX / Operational Revenue		13	37	30	22	22	22	25	23	24	25
Non-Exchange Revenue											
NEX / Fines, penalties and forfeits		–	–	–	9	9	9	–	9	9	10
NEX / Licences or permits		–	–	–	–	–	–	1,328	–	–	–
NEX / Transfer and subsidies - Operational		158,955	193,601	197,968	206,152	206,152	206,152	151,539	194,407	204,875	214,145
Total Revenue (excluding capital transfers and contributions)		549,405	594,404	669,716	750,876	750,876	750,876	501,353	765,232	802,520	838,086
Expenditure											
Employee related costs	3	401,447	389,428	390,584	424,872	387,615	387,615	264,621	407,190	428,975	453,212
Debt impairment		159,934	90,887	131,568	126,983	132,504	132,504	82,273	144,305	139,117	139,930
Depreciation and amortisation		1,649	1,883	3,119	3,375	3,375	3,375	6,927	4,329	5,239	5,581
Interest		27	49	34,654	27	27	27	19	20	14	10
Contracted services		22,247	41,796	33,489	40,258	63,163	63,163	54,697	67,220	92,869	91,859
Transfers and subsidies		143	20,969	24,222	23,400	23,400	23,400	14,506	–	–	–
Irrecoverable debts written off		–	–	–	–	–	–	398	–	–	–
Operational costs		85,167	127,283	169,095	93,101	159,902	159,902	114,471	91,902	96,130	100,360
Losses on disposal of Assets		–	–	2,090	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		670,614	672,295	788,819	712,016	769,987	769,987	537,911	714,966	762,343	790,951
Surplus/(Deficit)		(121,209)	(77,891)	(119,103)	38,860	(19,111)	(19,111)	(36,558)	50,266	40,177	47,135
NEX / Transfers and subsidies - capital (monetary allocations)	6	–	14,526	31,274	36,000	21,000	21,000	15,430	76,941	81,000	84,000
NEX / Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(121,209)	(63,365)	(87,829)	74,860	1,889	1,889	(21,128)	127,206	121,177	131,135
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		(121,209)	(63,365)	(87,829)	74,860	1,889	1,889	(21,128)	127,206	121,177	131,135
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(121,209)	(63,365)	(87,829)	74,860	1,889	1,889	(21,128)	127,206	121,177	131,135
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	(121,209)	(63,365)	(87,829)	74,860	1,889	1,889	(21,128)	127,206	121,177	131,135

2.10.11 Sport, Recreation & Community Development (Vote 11)

The Directorate of Sport, Recreation & Community Development is responsible for the rendering of services in Cemeteries and Crematorium, Sports fields; Swimming Pools; Marine Services; Resorts and the Zoo and provide for conservation, sport and recreation needs of the community. It also provides provide general lending, reference, copy and study facilities at its libraries and the use of Halls:

- Community Development (Libraries, Halls, Zoo & Aquarium)
- Parks & Cemeteries
- Sports Development, Facilities & Recreation

Table 70: Sport, Recreation & Community Development - operating revenue by source, expenditure by type and total capital transfers

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
EX / Sale of Goods and Rendering of Services		9,814	10,961	11,205	24,157	24,157	24,157	8,083	25,196	26,355	27,515
EX / Rental from Fixed Assets		2,141	2,391	2,674	7,254	7,254	7,254	1,994	7,566	7,914	8,262
EX / Operational Revenue		116	182	297	271	271	271	195	282	295	308
Non-Exchange Revenue											
NEX / Fines, penalties and forfeits		24	27	35	534	534	534	18	557	583	608
NEX / Licences or permits		-	-	-	43	43	43	-	45	47	49
NEX / Transfer and subsidies - Operational		15,870	21,316	17,289	17,883	17,883	17,883	17,883	18,757	19,395	19,395
Total Revenue (excluding capital transfers and contributions)		27,966	34,877	31,501	50,142	50,142	50,142	28,174	52,403	54,589	56,137
Expenditure											
Employee related costs	2	274,788	291,883	309,733	334,847	301,296	301,296	227,402	316,512	333,445	352,285
Depreciation and amortisation		91,668	109,498	112,348	32,035	32,035	32,035	75,619	41,092	49,727	52,973
Interest		588	597	429	333	333	333	233	243	173	122
Contracted services		26,138	36,398	19,409	22,605	22,943	22,943	13,174	19,504	26,665	23,876
Transfers and subsidies		11,067	10,533	(467)	12,057	13,957	13,957	13,527	13,957	14,600	15,242
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs		48,107	47,005	43,221	30,088	31,215	31,215	21,815	31,215	32,651	34,088
Losses on disposal of Assets		19	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		452,376	495,915	484,675	431,966	401,780	401,780	351,770	422,523	457,261	478,586
Surplus/(Deficit)		(424,410)	(461,037)	(453,174)	(381,824)	(351,638)	(351,638)	(323,596)	(370,121)	(402,673)	(422,449)
NEX / Transfers and subsidies - capital (monetary allocations)	6	5,537	18,016	33,027	12,500	12,500	12,500	7,979	36,381	48,224	49,903
NEX / Transfers and subsidies - capital (in-kind)	6	-	132	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(418,873)	(442,889)	(420,146)	(369,324)	(339,138)	(339,138)	(315,617)	(333,740)	(354,449)	(372,546)
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(418,873)	(442,889)	(420,146)	(369,324)	(339,138)	(339,138)	(315,617)	(333,740)	(354,449)	(372,546)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(418,873)	(442,889)	(420,146)	(369,324)	(339,138)	(339,138)	(315,617)	(333,740)	(354,449)	(372,546)
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(418,873)	(442,889)	(420,146)	(369,324)	(339,138)	(339,138)	(315,617)	(333,740)	(354,449)	(372,546)

2.11 ANNUAL BUDGET AND SDBIPS – MUNICIPAL ENTITIES

Buffalo City Metropolitan Development Agency (BCMDA) is a municipal entity wholly owned by Buffalo City Metropolitan Municipality (BCMM). BCMDA was established as a profit company on 20 April 2016. Its mandate is to increase economic growth through tourism, economic and social development as well as property management and commercialisation. As an entity of BCMM, BCMDA extends the Metro's capability with respect to identification, planning and implementation of development projects for the benefit of the entire municipal area. The governance of BCMDA is entrusted to board of directors.

To allow the agency to realise its mandate, the City has set aside an amount of (inclusive of vat) R38 million for 2025/2026 financial year, as an operational grant to the agency.

The primary mandate of Buffalo City Metropolitan Development Agency is to:

- i. Attract investors into Buffalo City,
- ii. Increase economic growth through tourism, economic and social development,
and
- iii. Property management and commercialisation.

The aggregated annual budget, as required in terms of section 9 of the MBRR, are presented in the five primary budget tables on the following pages. These tables reflect BCMDA's 2025/2026 budget and MTREF to be supported by Council.

Schedule D reflecting BCMDA's annual budget and supporting documents is attached as Annexure Z.

Table 71: MBRR Table D1 – Budget Summary – (BCMDA)

Buffalo City Development Agency - Table D1 Budget Summary									
Description	2021/22	2022/23	2023/24	Current Year 2024/25			Medium Term Revenue and Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance									
Investment revenue	722	1,117	1,686	1,656	1,656	1,656	1,731	1,811	1,894
Transfer and subsidies - Operational	46,384	376	7,309	87,230	87,230	87,230	36,576	38,430	40,030
Other own revenue	6,899	2,055	873	–	–	–	22,359	24,594	27,054
Total Revenue (excluding capital transfers and contributions)	54,004	3,548	9,868	88,886	88,886	88,886	60,665	64,835	68,977
Employee costs	26,106	43,592	45,713	49,416	49,416	49,416	38,722	41,924	44,526
Remuneration of councillors	–	–	–	–	–	–	–	–	–
Depreciation and Debt impairment	1,114	829	1,083	518	518	518	960	1,060	1,160
Finance charges	0	0	27	2	2	2	2	3	5
Inventory consumed and bulk purchases	1,777	3,585	33	3,168	3,168	3,168	–	–	–
Transfers and subsidies	221	–	–	–	–	–	–	–	–
Other expenditure	24,768	28,829	16,810	35,781	35,781	35,781	20,981	21,848	23,287
Total Expenditure	53,986	76,835	63,666	88,886	88,886	88,886	60,665	64,835	68,977
Surplus/(Deficit)	18	(73,287)	(53,799)	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)	631	12,043	16,742	250	250	250	1,485	1,634	1,797
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	650	(61,244)	(37,056)	250	250	250	1,485	1,634	1,797
Income Tax	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	650	(61,244)	(37,056)	250	250	250	1,485	1,634	1,797
Capital expenditure & funds sources									
Capital expenditure	631	269	677	250	250	250	2	1,485	1,634
Transfers recognised - capital	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	631	269	677	250	250	250	1,485	1,634	1,797
Total sources of capital funds	631	269	677	250	250	250	1,485	1,634	1,797
Financial position									
Total current assets	62,586	23,216	45,268	20,322	37,438	37,438	25,471	25,728	32,364
Total non current assets	2,308	1,940	1,505	1,672	1,406	1,406	2,164	2,191	2,437
Total current liabilities	35,061	18,281	32,828	36,807	10,557	10,557	4,701	4,967	2,841
Total non current liabilities	6,498	–	56	4,574	–	–	–	–	–
Community wealth/Equity	23,336	6,874	13,890	(19,387)	28,287	28,287	22,934	22,952	31,960
Cash flows									
Net cash from (used) operating	1,620	20	17,698	768	768	768	(9,071)	1,883	8,097
Net cash from (used) investing	(515)	(466)	(372)	(250)	(230)	–	(1,485)	(1,634)	(1,797)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	18,981	18,534	35,861	26,560	36,399	768	25,304	25,554	31,854

Table 72: MBRR Table D2 – Budgeted Financial Performance (revenue and expenditure) – (BCMDA)

Buffalo City Development Agency - Table D2 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue &		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue	1										
Exchange Revenue											
Service charges - Electricity											
Service charges - Water											
Service charges - Waste Water Management											
Service charges - Waste Management											
Sale of Goods and Rendering of Services		-	-	0	-	-	-	0	-	-	-
Agency services		6,658	2,009	783	-	-	-	-	-	-	-
Interest											
Interest earned from Receivables											
Interest earned from Current and Non Current Assets		722	1,117	1,686	1,656	1,656	1,656	1,888	1,731	1,811	1,894
Dividends											
Rent on Land											
Rental from Fixed Assets		-	-	90	-	-	-	-	-	-	-
Licence and permits											
Special rating levies											
Operational Revenue		143	46	-	-	-	-	-	22,359	24,594	27,054
Non-Exchange Revenue	2										
Property rates											
Surcharges and Taxes											
Fines, penalties and forfeits											
Licences or permits											
Transfer and subsidies - Operational		46,384	376	7,309	87,230	87,230	87,230	3,829	36,576	38,430	40,030
Interest											
Fuel Levy											
Operational Revenue											
Gains on disposal of Assets		98	-	-	-	-	-	-	-	-	-
Other Gains											
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		54,004	3,548	9,868	88,886	88,886	88,886	5,717	60,665	64,835	68,977
Expenditure											
Employee related costs		26,106	43,592	45,713	49,416	49,416	49,416	16,534	38,722	41,924	44,526
Remuneration of councillors											
Bulk purchases - electricity	2										
Inventory consumed	5	1,777	3,585	33	3,168	3,168	3,168	128	-	-	-
Debt impairment	4										
Depreciation and asset impairment		1,114	829	1,083	518	518	518	443	960	1,060	1,160
Finance charges		0	0	27	2	2	2	-	2	3	5
Contracted services		18,467	19,437	8,702	27,218	27,218	27,218	4,517	12,418	12,918	14,124
Transfers and subsidies		221	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-
Operational costs	3	6,279	9,342	8,121	8,562	8,562	8,562	4,294	8,562	8,930	9,162
Losses on disposal of Assets		22	26	-	-	-	-	-	-	-	-
Other Losses		-	22	(13)	-	-	-	-	-	-	-
Total Expenditure		53,986	76,835	63,666	88,886	88,886	88,886	25,915	60,665	64,835	68,977
Surplus/(Deficit)		18	(73,287)	(53,799)	-	-	-	(20,198)	-	-	-
Transfers and subsidies - capital (monetary allocations)		631	12,043	16,742	250	250	250	-	1,485	1,634	1,797
Transfers and subsidies - capital (in-kind)											
Surplus/(Deficit) after capital transfers & contributions		650	(61,244)	(37,056)	250	250	250	(20,198)	1,485	1,634	1,797
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		650	(61,244)	(37,056)	250	250	250	(20,198)	1,485	1,634	1,797
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		650	(61,244)	(37,056)	250	250	250	(20,198)	1,485	1,634	1,797
Share of Surplus/Deficit attributable to Associate											
Intercompany/Parent subsidiary transactions		-	44,254	44,071	-	-	-	38,388	-	-	-
Surplus/ (Deficit) for the year		650	(16,990)	7,015	250	250	250	18,190	1,485	1,634	1,797

Table 73: MBRR Table D3 – Capital Budget by asset class and funding – (BCMDA)

Buffalo City Development Agency - Table D3 Capital Budget by asset class and funding										
Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1									
<u>Capital expenditure by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		255	-	197	100	100	100	-	500	500
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		255	-	197	100	100	100	-	500	500
Computer Software and Applications		255	-	197	100	100	100	-	500	500
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		141	225	439	100	100	100	0	500	549
Computer Equipment		141	225	439	100	100	100	0	500	549
<u>Furniture and Office Equipment</u>		235	44	40	50	50	50	2	485	585
Furniture and Office Equipment		235	44	40	50	50	50	2	485	585
<u>Machinery and Equipment</u>		-	-	-	-	-	-	-	-	-
<u>Transport Assets</u>		-	-	-	-	-	-	-	-	-
<u>Land</u>		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Total capital expenditure on assets	1	631	269	677	250	250	250	2	1,485	1,634

<u>Funded by:</u>										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing	3									
Internally generated funds		631	269	677	250	250	250	1,485	1,634	1,797
Total Capital Funding	4	631	269	677	250	250	250	1,485	1,634	1,797

Table 74: MBRR Table D4 – Budgeted Financial Position – (BCMDA)

Buffalo City Development Agency - Table D4 Budgeted Financial Position											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands											
ASSETS											
Current assets											
Cash and cash equivalents		20,433	19,987	37,224	11,347	35,347	35,347		25,304	25,554	31,854
Trade and other receivables from exchange transactions	1				8,500	1,600	1,600		-	-	-
Receivables from non-exchange transactions	1	42,090	3,189	7,992	-	-	-		-	-	-
Current portion of non-current receivables					-	-	-		-	-	-
Inventory	2	62	40	52	38	54	54		67	70	74
VAT					436	436	436		100	105	436
Other current assets					-	-	-		-	-	-
Total current assets		62,586	23,216	45,268	20,322	37,438	37,438	-	25,471	25,728	32,364
Non current assets											
Investment property											
Property, plant and equipment		1,532	1,203	1,021	931	693	693		986	986	1,084
Intangible assets	1	776	737	483	741	713	713		1,178	1,204	1,352
Total non current assets		2,308	1,940	1,505	1,672	1,406	1,406	-	2,164	2,191	2,437
TOTAL ASSETS		64,894	25,156	46,773	21,994	38,844	38,844	-	27,635	27,919	34,800
LIABILITIES											
Current liabilities											
Financial liabilities				158							
Consumer deposits											
Trade and other payables from exchange transactions	4	32,620	15,139	17,389	36,500	8,200	8,200		2,441	2,671	544
Trade and other payables from non-exchange transactions	5		1,354	12,223	-	-			-	-	-
Provision		2,441	986	2,057	307	2,357	2,357		2,260	2,296	2,296
VAT			713	849		-					
Other current liabilities			89	153							
Total current liabilities		35,061	18,281	32,828	36,807	10,557	10,557	-	4,701	4,967	2,841
Non current liabilities											
Financial liabilities	6			56							
Provision	7	6,498	-	-	4,574	-	-		-	-	-
Total non current liabilities		6,498	-	56	4,574	-	-	-	-	-	-
TOTAL LIABILITIES		41,559	18,281	32,883	41,380	10,557	10,557	-	4,701	4,967	2,841
NET ASSETS	2	23,336	6,874	13,890	(19,387)	28,287	28,287	-	22,934	22,952	31,960
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	23,336	6,874	13,890	(19,387)	28,287	28,287	-	22,934	22,952	31,960
TOTAL COMMUNITY WEALTH/EQUITY	2	23,336	6,874	13,890	(19,387)	28,287	28,287	-	22,934	22,952	31,960

Table 75: MBRR Table D5 – Budgeted Cash Flow – (BCMDA)

Buffalo City Development Agency - Table D5 Budgeted Cash Flow											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				Medium Term Revenue and Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Other revenue		(23,254)	–	(3,930)	–	–	–		–	–	
Transfers and Subsidies - Operational	1	53,890	88,743	78,992	87,480	89,080	89,080		128,130	95,520	103,528
Transfers and Subsidies - Capital	1	–	–	–		–	–				
Interest		722	1,272	1,686	1,656	2,264	2,264		1,731	1,811	1,894
Dividends						–	–				
Payments	2										
Suppliers and employees		(29,738)	(89,996)	(59,049)	(88,365)	(90,574)	(90,574)		(138,820)	(95,332)	(97,196)
Finance charges		(0)	(0)	–	(2)	(2)	(2)		(2)	(2)	(3)
Transfers and Subsidies		–	–		–	–	–		(110)	(114)	(126)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1,620	20	17,698	768	768	768	–	(9,071)	1,883	8,097
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		116	22	–	–	–	–		–	–	–
Payments											
Capital assets		(631)	(488)	(372)	(250)	(230)			(1,485)	(1,634)	(1,797)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(515)	(466)	(372)	(250)	(230)	–	–	(1,485)	(1,634)	(1,797)
NET CASH FROM/(USED) FINANCING ACTIVITIES											
		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD	1	1,105	(447)	17,327	518	538	768	–	(10,556)	249	6,300
Cash/cash equivalents at the year begin:	2	17,876	18,981	18,534	26,042	35,861		35,861	35,861	25,304	25,554
Cash/cash equivalents at the year end:	2	18,981	18,534	35,861	26,560	36,399	768	35,861	25,304	25,554	31,854

2.12 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

In terms of the City's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years) unless MFMA Section 33 has been complied with. In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Chief Financial Officer.

2.13 CAPITAL EXPENDITURE DETAILS

The following tables present details of the City's capital expenditure programme, firstly on the new assets, then renewal of assets, upgrading of assets, repair and maintenance of assets, depreciation of assets, detailed capital programme and delayed capital projects.

Table 76: MBRR Table SA34a – Capital expenditure on new assets by asset class

BUF Buffalo City - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		462,240	475,831	295,822	383,834	421,924	421,924	428,699	417,017	399,360
Roads Infrastructure		91,006	69,521	81,508	71,670	86,647	86,647	62,136	52,645	66,731
Roads		91,006	69,521	81,508	71,670	78,647	78,647	62,136	52,645	66,731
Road Furniture		–	–	–	–	8,000	8,000	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		29,943	35,206	46,401	38,450	48,070	48,070	30,378	24,716	29,725
Drainage Collection		29,943	35,206	46,401	38,450	48,070	48,070	30,378	24,716	29,725
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		79,368	96,351	22,151	39,477	44,477	44,477	95,750	90,400	96,000
LV Networks		79,368	96,351	22,151	39,477	44,477	44,477	95,750	90,400	96,000
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		206,269	221,161	109,866	162,545	176,208	176,208	157,811	188,720	148,719
Dams and Weirs		160	–	–	2,000	–	–	3,314	3,976	5,976
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		8,798	3,457	7,213	5,000	–	–	4,224	4,403	4,403
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	5,000	7,000	7,000	4,403	5,284	5,784
Bulk Mains		7,242	6,076	3,783	13,500	36,500	36,500	15,262	21,806	19,806
Distribution		19,715	32,096	15,318	36,500	36,500	36,500	30,978	39,426	39,426
Distribution Points		29,213	40,170	49,705	58,614	44,277	44,277	59,362	79,190	65,689
PRV Stations		13,358	6,542	6,247	6,000	6,000	6,000	4,269	4,634	7,634
Capital Spares		127,783	132,821	27,601	35,931	45,931	45,931	36,000	30,000	–
Sanitation Infrastructure		54,481	47,464	35,153	68,693	63,793	63,793	81,424	57,037	55,685
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		40,234	33,194	22,512	35,693	29,593	29,593	24,076	24,937	22,685
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		2,040	–	4,484	–	–	–	–	–	–
Toilet Facilities		10,128	9,761	8,157	10,000	10,000	10,000	10,448	–	–
Capital Spares		2,079	4,509	–	23,000	24,200	24,200	46,900	32,100	33,000
Information and Communication Infrastructure		1,136	6,127	743	3,000	2,730	2,730	1,200	3,500	2,500
Data Centres		–	2,247	–	1,500	1,500	1,500	600	1,400	1,000
Core Layers		1,136	3,880	743	1,500	1,230	1,230	600	2,100	1,500
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		14,909	17,184	12,487	28,569	28,634	28,634	46,409	55,750	47,055

MBRR Table SA34a – Capital expenditure on new assets by asset class (continued)

BUF Buffalo City - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Community Facilities		14,751	16,916	12,487	28,419	28,364	28,364	45,829	54,700	45,655
Halls		—	—	—	—	—	—	—	—	—
Centres		783	—	601	5,000	5,505	5,505	6,724	12,100	11,500
Fire/Ambulance Stations		212	502	—	3,000	3,000	3,000	1,800	10,500	—
Galleries		—	—	—	—	(60)	(60)	1,800	700	1,000
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	3,934	5,186	3,000	2,500	2,500	13,633	7,200	7,800
Cemeteries/Crematoria		108	11	510	250	250	250	300	700	800
Public Open Space		116	—	—	—	—	—	1,200	1,050	1,000
Nature Reserves		59	—	—	100	100	100	2,200	1,750	1,400
Public Ablution Facilities		98	1,994	—	250	250	250	600	700	800
Markets		—	—	—	—	—	—	—	—	—
Stalls		13,376	10,475	5,959	16,819	16,819	16,819	17,573	20,000	21,355
Taxi Ranks/Bus Terminals		—	—	230	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		157	267	—	150	270	270	580	1,050	1,400
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		157	267	—	150	270	270	580	1,050	1,400
Capital Spares		—	—	—	—	—	—	—	—	—
Heritage assets		700	2,472	972	—	—	—	800	700	800
Monuments		700	2,472	972	—	—	—	800	700	800
Other assets		39,082	39,385	56,829	48,636	46,559	46,559	58,091	82,374	89,870
Operational Buildings		7,679	4,856	23,539	22,636	16,842	16,842	43,412	65,150	66,870
Municipal Offices		3,172	3,638	23,539	16,886	12,092	12,092	13,012	34,000	32,000
Pay/Enquiry Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	250	250	250	300	700	770
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	3,000	3,000	3,000	1,200	—	1,500
Depots		—	—	—	2,500	1,500	1,500	28,900	30,450	32,600
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		31,403	34,529	33,289	26,000	29,717	29,717	14,679	17,224	23,000
Staff Housing		—	—	—	—	—	—	—	—	—
Social Housing		31,403	34,529	33,289	26,000	29,717	29,717	14,679	17,224	23,000
Intangible Assets		13,632	7,817	—	13,000	20,100	20,100	4,800	5,600	4,500
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		13,632	7,817	—	13,000	20,100	20,100	4,800	5,600	4,500
Computer Software and Applications		13,632	7,817	—	13,000	20,100	20,100	4,800	5,600	4,500
Computer Equipment		1,733	62	1,764	3,415	5,315	5,315	2,155	2,565	3,165
Computer Equipment		1,733	62	1,764	3,415	5,315	5,315	2,155	2,565	3,165
Furniture and Office Equipment		14,894	10,217	9,014	26,050	33,934	33,934	28,034	23,750	23,410
Furniture and Office Equipment		14,894	10,217	9,014	26,050	33,934	33,934	28,034	23,750	23,410
Machinery and Equipment		22,521	5,154	10,857	26,869	27,344	27,344	24,120	22,610	25,740
Machinery and Equipment		22,521	5,154	10,857	26,869	27,344	27,344	24,120	22,610	25,740
Transport Assets		16,464	35,132	14,700	86,800	57,931	57,931	33,100	22,700	27,300
Transport Assets		16,464	35,132	14,700	86,800	57,931	57,931	33,100	22,700	27,300
Land		23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Land		23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Total Capital Expenditure on new assets	1	609,891	605,948	405,014	632,174	648,742	648,742	641,882	638,888	629,323

Table 77: MBRR Table SA34b – Capital expenditure on renewal of existing assets by asset class

BUF Buffalo City - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		292,747	245,602	345,343	289,416	368,760	368,760	217,405	210,751	220,076
Roads Infrastructure		156,757	134,897	206,724	99,000	138,100	138,100	56,951	70,404	74,583
Roads		141,144	118,291	192,692	90,500	120,600	120,600	46,160	58,434	62,613
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		15,613	16,606	14,032	8,500	17,500	17,500	10,791	11,970	11,970
Electrical Infrastructure		91,684	66,789	89,428	117,888	158,683	158,683	79,744	68,840	70,000
HV Transmission Conductors		20,988	16,826	28,206	27,642	71,642	71,642	18,000	7,000	8,000
MV Substations		29,093	–	–	–	–	–	–	–	–
MV Networks		26,237	33,038	41,904	61,446	55,446	55,446	37,594	43,439	44,000
LV Networks		15,366	16,925	19,319	28,800	31,594	31,594	24,150	18,401	18,000
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		44,305	43,916	49,191	72,528	71,978	71,978	80,710	71,507	75,493
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes										
Reservoirs		6,320	–	6,883	21,500	27,704	27,704	21,103	22,217	24,203
Pump Stations		2,352	289	–	2,500	–	–	3,500	5,250	5,250
Water Treatment Works		24,634	28,261	20,633	28,528	21,262	21,262	15,940	12,040	12,040
Bulk Mains		5,212	5,651	11,042	10,500	4,850	4,850	12,200	16,000	17,000
Distribution										
Distribution Points		5,788	9,715	10,633	9,500	18,161	18,161	27,967	16,000	17,000
Other assets		10,127	9,386	1,350	1,000	4,000	4,000	–	700	800
Operational Buildings		10,127	9,386	1,350	1,000	4,000	4,000	–	700	800
Municipal Offices		4,939	4,774	1,350	1,000	4,000	4,000	–	–	–
Pay/Enquiry Points		–	1,111	–	–	–	–	–	700	800
Manufacturing Plant		5,188	3,500	–	–	–	–	–	–	–
Transport Assets		500	–	–	–	–	–	–	–	–
Transport Assets		500	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing asset	1	306,156	270,244	351,447	302,886	382,471	382,471	237,051	229,751	239,926
Renewal of Existing Assets as % of total capex		21.7%	19.0%	31.7%	24.6%	26.7%	26.7%	20.6%	19.7%	19.9%
Renewal of Existing Assets as % of deprechn		19.5%	14.6%	18.1%	53.4%	67.4%	67.4%	37.9%	30.1%	28.6%

Table 78: MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class

BUF Buffalo City - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		342,707	458,366	277,207	255,505	337,594	337,594	205,573	221,572	250,032
Roads Infrastructure		280,638	402,125	194,691	108,544	201,779	201,779	36,161	42,725	44,125
<i>Roads</i>		239,356	388,196	177,444	86,587	179,822	179,822	23,729	18,725	24,125
<i>Road Structures</i>		41,282	13,929	17,247	21,958	21,958	21,958	12,433	24,000	20,000
Electrical Infrastructure		8,321	16,983	15,716	15,000	15,000	15,000	15,000	20,000	20,000
<i>MV Networks</i>		–	16,983	15,716	15,000	15,000	15,000	15,000	20,000	20,000
<i>LV Networks</i>		8,321	–	–	–	–	–	–	–	–
Water Supply Infrastructure		7,150	7,004	7,132	21,000	6,000	6,000	12,448	10,881	10,881
<i>Pump Stations</i>		3,434	2,468	–	7,000	5,000	5,000	5,224	5,881	5,881
<i>Water Treatment Works</i>										
<i>Bulk Mains</i>		3,716	4,536	7,132	14,000	1,000	1,000	7,224	5,000	5,000
Sanitation Infrastructure		46,597	32,254	59,668	100,861	114,661	114,661	118,281	128,167	151,926
<i>Pump Station</i>		–	–	–	–	–	–	–	–	–
<i>Reticulation</i>		14,371	14,578	17,093	37,739	54,161	54,161	57,572	52,300	64,873
<i>Waste Water Treatment Works</i>		–	1,556	–	–	–	–	–	–	–
<i>Outfall Sewers</i>		32,226	16,119	42,574	63,122	60,500	60,500	60,710	75,867	87,053
Solid Waste Infrastructure		–	–	–	10,100	153	153	23,682	19,800	23,100
<i>Waste Processing Facilities</i>		–	–	–	10,100	153	153	23,682	19,800	23,100
Community Assets		142,951	79,776	68,934	29,100	42,524	42,524	50,978	56,824	62,147

MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class (continued)

BUF Buffalo City - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Community Facilities		35,502	44,619	42,679	24,300	22,396	22,396	45,366	38,674	43,147
Halls		4,831	8,140	13,416	3,500	2,500	2,500	16,212	7,424	7,800
Centres		1,971	387	1,672	–	455	455	600	700	800
Testing Stations		431	1,297	978	1,000	1,000	1,000	3,600	2,800	3,000
Cemeteries/Crematoria		6,057	9,174	6,396	3,000	1,972	1,972	2,970	3,150	3,600
Nature Reserves		8,632	12,230	9,429	6,800	6,469	6,469	14,446	19,600	22,703
Taxi Ranks/Bus Terminals		12,839	13,390	10,788	10,000	10,000	10,000	7,538	5,000	5,244
Capital Spares										
Sport and Recreation Facilities		107,449	35,157	26,255	4,800	20,128	20,128	5,612	18,150	19,000
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		107,449	35,157	26,255	4,800	20,128	20,128	5,612	18,150	19,000
Heritage assets		1,062	1,695	862	–	–	–	1,600	1,400	1,600
Monuments		1,062	1,695	862	–	–	–	1,600	1,400	1,600
Other assets		4,722	9,436	5,562	9,800	21,953	21,953	13,324	17,490	20,300
Operational Buildings		4,722	9,436	5,562	9,800	21,953	21,953	13,324	17,490	20,300
Municipal Offices		1,186	494	–	1,000	700	700	3,600	1,400	2,000
Pay/Enquiry Points		5	1,354	–	–	–	–	–	490	1,500
Depots		3,531	7,588	5,562	8,800	21,253	21,253	9,724	15,600	16,800
Transport Assets		–	–	–	1,000	–	–	600	1,050	1,000
Transport Assets		–	–	–	1,000	–	–	600	1,050	1,000
Zoo's, Marine and Non-biological Animals		396	212	462	400	200	200	400	350	400
Zoo's, Marine and Non-biological Animals		396	212	462	400	200	200	400	350	400
Living resources		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on upgrading of existing assets	1	491,837	549,485	353,027	295,805	402,271	402,271	272,475	298,686	335,479
Upgrading of Existing Assets as % of total capex		34.9%	38.5%	31.8%	24.0%	28.1%	28.1%	23.7%	25.6%	27.8%
Upgrading of Existing Assets as % of deprecn"		31.4%	29.8%	18.2%	52.2%	70.9%	70.9%	43.6%	39.1%	40.0%

Table 79: MBRR Table SA34c – Repairs and maintenance expenditure by asset class

BUF Buffalo City - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		182,189	200,641	216,979	207,484	188,195	188,195	188,195	196,852	205,513
Roads Infrastructure		101,197	107,002	100,887	130,646	117,582	117,582	117,582	122,991	128,402
<i>Roads</i>		96,174	102,854	93,540	130,646	117,582	117,582	117,582	122,991	128,402
<i>Road Structures</i>		5,023	4,148	7,347	–	–	–	–	–	–
Storm water Infrastructure		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
<i>Drainage Collection</i>		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
Electrical Infrastructure		39,245	41,929	64,010	24,861	23,713	23,713	23,713	24,804	25,896
<i>HV Transmission Conductors</i>		7,228	8,439	7,657	23,594	21,618	21,618	21,618	22,613	23,608
<i>MV Substations</i>		11,488	12,512	15,783	–	–	–	–	–	–
<i>MV Switching Stations</i>										
<i>MV Networks</i>		999	970	16,081	1,267	2,095	2,095	2,095	2,191	2,288
<i>LV Networks</i>		19,531	20,008	24,489	–	–	–	–	–	–
<i>Capital Spares</i>										
Water Supply Infrastructure		2,998	3,313	(4,642)	2,180	1,962	1,962	1,962	2,053	2,143
<i>Reservoirs</i>		1,174	1,680	(6,480)	157	141	141	141	148	154
<i>Water Treatment Works</i>		190	152	–	253	227	227	227	238	248
<i>Bulk Mains</i>		1,634	1,480	1,838	1,771	1,594	1,594	1,594	1,667	1,740
Sanitation Infrastructure		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
<i>Pump Station</i>										
<i>Reticulation</i>		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
Solid Waste Infrastructure		1,285	1,250	64	1,303	1,173	1,173	1,173	1,227	1,281
<i>Landfill Sites</i>		1,285	1,250	64	1,303	1,173	1,173	1,173	1,227	1,281
Community Assets		12,571	11,247	5,572	5,733	5,163	5,163	5,163	5,400	5,638

MBRR Table SA34c – Repairs and maintenance expenditure by asset class (continued)

BUF Buffalo City - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		182,189	200,641	216,979	207,484	188,195	188,195	188,195	196,852	205,513
Roads Infrastructure		101,197	107,002	100,887	130,646	117,582	117,582	117,582	122,991	128,402
Roads		96,174	102,854	93,540	130,646	117,582	117,582	117,582	122,991	128,402
Road Structures		5,023	4,148	7,347	–	–	–	–	–	–
Storm water Infrastructure		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
Community Facilities		10,207	9,168	4,452	4,303	3,873	3,873	3,873	4,051	4,229
Halls		2,502	3,492	1,534	1,446	1,302	1,302	1,302	1,362	1,421
Libraries		559	542	1,726	390	351	351	351	367	384
Cemeteries/Crematoria		5,305	3,328	493	1,027	924	924	924	967	1,009
Police										
Parks		1,841	1,805	698	1,440	1,296	1,296	1,296	1,355	1,415
Sport and Recreation Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Indoor Facilities										
Outdoor Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Capital Spares										
Heritage assets		8	8	–	–	–	–	–	–	–
Monuments										
Other Heritage		8	8	–	–	–	–	–	–	–
Other assets		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Operational Buildings		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Municipal Offices		23,957	25,775	16,019	25,614	23,803	23,803	23,803	24,898	25,993
Pay/Enquiry Points		3,702	7,355	8,830	1,909	1,718	1,718	1,718	1,797	1,876
Building Plan Offices										
Workshops		298	264	61	305	274	274	274	287	300
Computer Equipment		425	847	204	747	672	672	672	703	734
Computer Equipment		425	847	204	747	672	672	672	703	734
Furniture and Office Equipment		4,161	7,067	3,770	23,445	21,807	21,807	21,807	22,810	23,814
Furniture and Office Equipment		4,161	7,067	3,770	23,445	21,807	21,807	21,807	22,810	23,814
Machinery and Equipment		149,865	161,883	211,051	220,057	198,033	198,033	198,033	207,142	216,257
Machinery and Equipment		149,865	161,883	211,051	220,057	198,033	198,033	198,033	207,142	216,257
Transport Assets		24,215	29,546	28,701	39,777	47,791	47,791	47,791	49,990	52,189
Transport Assets		24,215	29,546	28,701	39,777	47,791	47,791	47,791	49,990	52,189
Total Repairs and Maintenance Expenditure	1	401,390	444,633	491,187	525,070	487,456	487,456	487,456	509,879	532,314
R&M as a % of PPE & Investment Property		2.0%	2.2%	1.7%	2.8%	1.8%	1.8%	-41.6%	3.4%	-44.0%
R&M as % Operating Expenditure		4.4%	5.0%	4.6%	5.2%	4.8%	4.8%	6.3%	4.7%	4.7%

Table 80: MBRR Table SA34d – Depreciation by Asset Class

BUF Buffalo City - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class										
Infrastructure		1,288,005	1,513,922	1,556,533	455,617	455,617	455,617	481,826	589,907	655,119
Roads Infrastructure		658,357	784,609	836,811	225,098	225,098	225,098	224,079	279,500	297,030
Roads		480,228	549,043	566,869	159,842	159,842	159,842	140,373	178,203	189,121
Road Structures		147,455	171,277	203,903	50,692	50,692	50,692	65,023	78,688	83,825
Road Furniture		30,674	64,290	66,039	14,565	14,565	14,565	18,682	22,608	24,084
Electrical Infrastructure		296,411	341,050	325,651	106,717	106,717	106,717	136,887	165,655	176,469
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	6,641	6,641	6,641	8,519	10,309	10,982
MV Networks		105,024	133,785	129,077	43,597	43,597	43,597	55,922	67,675	72,093
LV Networks		191,388	207,265	196,573	56,479	56,479	56,479	72,446	87,671	93,394
Capital Spares										
Water Supply Infrastructure		211,412	248,190	252,402	79,821	79,821	79,821	64,447	76,484	108,896
Dams and Weirs		7,132	10,743	13,480	7,085	7,085	7,085	9,088	10,998	11,716
Boreholes		6,757	–	–	103	103	103	132	160	171
Reservoirs		7,777	9,143	8,628	2,949	2,949	2,949	3,783	4,578	4,877
Pump Stations		–	–	–	97	97	97	124	150	160
Water Treatment Works		4,669	6,273	6,603	1,421	1,421	1,421	1,823	2,206	2,350
Bulk Mains		52,527	66,597	64,014	21,716	21,716	21,716	27,855	33,709	35,910
Distribution		132,471	155,434	159,677	46,385	46,385	46,385	21,558	24,582	53,605
Distribution Points										
PRV Stations		79	–	–	65	65	65	83	100	107
Capital Spares										
Sanitation Infrastructure		116,233	133,002	131,325	43,674	43,674	43,674	56,022	67,795	72,221
Pump Station		31,014	35,900	36,473	9,320	9,320	9,320	11,955	14,467	15,412
Reticulation		82,605	97,102	94,851	29,415	29,415	29,415	37,731	45,660	48,641
Waste Water Treatment Works		2,614	–	–	4,939	4,939	4,939	6,336	7,667	8,168
Solid Waste Infrastructure		5,578	7,070	10,345	276	276	276	354	429	457
Landfill Sites		4,164	5,187	7,534	97	97	97	125	151	161
Waste Transfer Stations		272	628	1,288	105	105	105	135	163	174
Waste Processing Facilities										
Waste Drop-off Points		1,143	1,255	1,523	74	74	74	95	114	122
Rail Infrastructure		14	–	–	29	29	29	37	45	48
Rail Lines		14	–	–	29	29	29	37	45	48
Community Assets		130,738	156,608	160,310	45,655	45,655	45,655	58,562	70,869	75,496

MBRR Table SA34d – Depreciation by Asset Class (continued)

BUF Buffalo City - Supporting Table SA34d Depreciation by asset class										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Community Facilities		123,859	156,608	160,310	42,884	42,884	42,884	55,008	66,568	70,914
Halls		35,293	41,107	41,683	13,305	13,305	13,305	17,067	20,653	22,002
Centres										
Crèches		30,899	42,307	43,354	11,609	11,609	11,609	14,891	18,021	19,197
Clinics/Care Centres		5,353	5,539	5,686	1,739	1,739	1,739	2,231	2,700	2,876
Fire/Ambulance Stations		6,162	6,974	6,801	2,382	2,382	2,382	3,056	3,698	3,939
Testing Stations		3,029	3,549	3,557	1,125	1,125	1,125	1,443	1,747	1,861
Libraries		5,276	6,069	6,168	2,009	2,009	2,009	2,577	3,119	3,322
Cemeteries/Crematoria		8,701	10,920	10,616	3,197	3,197	3,197	4,101	4,963	5,287
Public Open Space		13,091	21,631	23,552	2,644	2,644	2,644	3,392	4,105	4,373
Nature Reserves		375	–	–	91	91	91	116	141	150
Public Ablution Facilities		2,086	2,806	3,336	441	441	441	566	685	729
Markets										
Stalls		9,632	10,904	11,256	2,756	2,756	2,756	3,535	4,278	4,557
Taxi Ranks/Bus Terminals		3,963	4,803	4,301	1,585	1,585	1,585	2,033	2,460	2,621
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		6,879	–	–	2,771	2,771	2,771	3,554	4,301	4,582
Indoor Facilities										
Outdoor Facilities		6,879	–	–	2,771	2,771	2,771	3,554	4,301	4,582
Other assets		69,068	89,824	95,395	23,204	23,204	23,204	29,763	36,018	38,370
Operational Buildings		60,951	68,006	70,824	21,010	21,010	21,010	26,949	32,613	34,742
Municipal Offices		60,951	68,006	70,824	20,790	20,790	20,790	26,668	32,272	34,379
Pay/Enquiry Points		–	–	–	131	131	131	168	204	217
Building Plan Offices										
Workshops		–	–	–	30	30	30	39	47	50
Yards										
Stores		–	–	–	58	58	58	74	90	95
Housing		8,117	21,818	24,571	2,194	2,194	2,194	2,814	3,406	3,628
Staff Housing		1,719	5,640	5,526	533	533	533	684	828	882
Social Housing		6,398	16,178	19,045	1,660	1,660	1,660	2,130	2,578	2,746
Intangible Assets		1,900	1,966	1,542	788	788	788	1,011	1,223	1,303
Servitudes										
Licences and Rights		1,900	1,966	1,542	788	788	788	1,011	1,223	1,303
Computer Software and Applications		1,900	1,966	1,542	788	788	788	1,011	1,223	1,303
Computer Equipment		3,524	–	–	–	–	–	–	–	–
Computer Equipment		3,524	–	–	–	–	–	–	–	–
Furniture and Office Equipment		25,660	30,258	27,196	9,486	9,486	9,486	12,168	14,725	15,686
Furniture and Office Equipment		25,660	30,258	27,196	9,486	9,486	9,486	12,168	14,725	15,686
Machinery and Equipment		11,570	13,220	10,134	4,375	4,375	4,375	5,612	6,791	7,234
Machinery and Equipment		11,570	13,220	10,134	4,375	4,375	4,375	5,612	6,791	7,234
Transport Assets		38,218	39,426	39,679	27,973	27,973	27,973	35,881	43,422	46,257
Transport Assets		38,218	39,426	39,679	27,973	27,973	27,973	35,881	43,422	46,257
Land		–	–	52,608	–	–	–	–	–	–
Land		–	–	52,608	–	–	–	–	–	–
Total Depreciation	1	1,568,683	1,845,225	1,943,398	567,097	567,097	567,097	624,823	762,955	839,465

Table 81: MBRR Table SA35 – Future financial implications of the capital budget

BUF Buffalo City - Supporting Table SA35 Future financial implications of the capital budget								
Vote Description R thousand	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
Capital expenditure	1							
Vote 01 - Directorate - Executive Support Services		2,500	2,500	2,500				
Vote 02 - Directorate - Municipal Manager		3,750	4,500	4,000				
Vote 03 - Directorate - Human Settlement		182,007	194,331	204,450				
Vote 04 - Directorate - Chief Financial Officer		58,015	50,115	16,615				
Vote 05 - Directorate - Corporate Services		10,900	12,250	10,200				
Vote 06 - Directorate - Infrastructure Services		545,443	558,564	603,899				
Vote 07 - Directorate - Spatial Planning And Development		54,435	48,832	56,467				
Vote 08 - Directorate - Health / Public Safety & Emergency Services		54,300	51,950	47,000				
Vote 09 - Directorate - Municipal Services		–	–	–				
Vote 10 - Directorate - Economic Development & Agencies		59,467	54,800	57,855				
Vote 11 - Directorate - Solid Waste And Environmental Management		117,941	113,450	119,900				
Vote 12 - Directorate - Sport, Recreation & Community Development		62,651	76,034	81,843				
Vote 13 - Vote 13		–	–	–				
Vote 14 - Vote 14		–	–	–				
Vote 15 - Other		–	–	–				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		1,151,409	1,167,326	1,204,729	–	–	–	–
Total future revenue		–	–	–	–	–	–	–
Net Financial Implications		1,151,409	1,167,326	1,204,729	–	–	–	–

Table 82: MBRR SA36 - Detailed capital budget per municipal vote

BUF Buffalo City - Supporting Table SA36 Detailed capital budget																	
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude			2025/26 Medium Term Revenue & Expenditure Framework		
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: List all capital projects grouped by Function																	
Administrative And Corporate Support	Fibre Network	2001002009002_000	NEW	competitive and responsive economic infrastruc	Growth	N MUNICIPAL STRATEGIC OBJECTIVE	Information And Communication Infrastructure	Core Layers	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	180	-	-	-
Administrative And Corporate Support	Employee Performance Management System	PC002003005_00043	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	1,340	3,000	3,000	1,050	1,000
Administrative And Corporate Support	Office Fum And Equipment (Directorate)	PC002003005_00028	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	776	500	500	500	500
Administrative And Corporate Support	Pay Day Electronic Attendance System	PC002003005_00043	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	3,000	1,800	1,400	1,000
Administrative And Corporate Support	ay Day Electronic Attendance System F	PC002003005_00043	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	990	-	-	-
Administrative And Corporate Support	Master Data Management	02003007002004_00	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	2,100	1,800	2,100	1,500
Asset Management	Acquire Eip Sys (Asset Manag Sys Proc	02003007002004_00	NEW	ent, effective and development-oriented public	Growth	A WELL GOVERNED CITY	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	10,000	3,000	3,500	3,000
Asset Management	Asset Replacements - Insurance	PC002003010_0	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	652	-	-	-	-
Asset Management	Asset Replacements - Insurance	PC002003010_00006	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	-	7,000	10,000	10,000	10,000
Cemeteries, Funeral Parlours And Crem	Cambridge Cemetery	2002002002001011_1	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - C	0	0	0	-	422	-	-	-
Cemeteries, Funeral Parlours And Crem	East Cemetery (Cambridge Crematorium)	2002002002001011_1	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - C	0	0	0	177	250	300	1,050	1,200
Cemeteries, Funeral Parlours And Crem	Development Of Cemeteries-Coastal	2002002002001011_1	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - C	0	0	0	1,011	-	450	700	800
Cemeteries, Funeral Parlours And Crem	Development Of Cemeteries-Inland	2002002002001011_1	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - I	0	0	0	471	600	1,350	700	800
Cemeteries, Funeral Parlours And Crem	Development Of Cemeteries-Midland	2002002002001011_1	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	553	700	870	700	800
Cemeteries, Funeral Parlours And Crem	Fencing Of Cemeteries	2002002002001011_1	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	1,845	-	-	-	-
Cemeteries, Funeral Parlours And Crem	Inland Cemeteries (Kwt / Clubview)	2002002002001011_1	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - I	0	0	0	499	-	-	-	-
Cemeteries, Funeral Parlours And Crem	Inland Cemeteries (Phakamisa)	2002002002001011_1	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - I	0	0	0	491	-	-	-	-
Cemeteries, Funeral Parlours And Crem	Inland Cemeteries (Zwelitsha)	2002002002001011_1	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - I	0	0	0	479	-	-	-	-
Cemeteries, Funeral Parlours And Crem	Midlands Cemeteries (Mtsofo Cemetery)	2002002002001011_1	UPGRADING	insive; responsive and sustainable social protec	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	870	-	-	-	-
Cemeteries, Funeral Parlours And Crem	Fencing Of Rural Cemeteries	PC002003009_00043	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	-	-	800	700	800

MBRR SA36 - Detailed capital budget per municipal vote (continued)

BUF Buffalo City - Supporting Table SA36 Detailed capital budget																	
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude			2025/26 Medium Term Revenue & Expenditure Framework		
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Cemeteries, Funeral Parlours And Crematoriums	Plant And Equipment (Cemeteries)	C002003002001001	NEW	insive, responsive and sustainable social protection, responsive and sustainable social protection	Growth	A WELL GOVERNED CITY	Community Facilities	Cemeteries/Crematoria	CITY METROPOLITAN MUNICIPALITY - V	0	0	510	-	-	-	-
	Community Halls And Facilities	Upgrade & Refurbishment Of Orient Theatre	2002002001003001001	RENEWAL	ent, effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE CITY	Operational Buildings	Pay/Enquiry Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	700	800
	Community Halls And Facilities	Construction Of Nu 3 Hall	2002002002001001	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,737	-	-	-	-
	Community Halls And Facilities	Development Of CHalls & Facilities	2002002002001001	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	600	700	800
	Community Halls And Facilities	Development Of CHalls & Facilities	2002002002001001	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	3,518	-	-	-	-
	Community Halls And Facilities	Development Of a Community Halls	2002002002001001	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	4,685	2,500	15,612	6,724	7,000
	Community Halls And Facilities	Egesini Community Hall	2002002002001001	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Halls	CITY METROPOLITAN MUNICIPALITY - C	0	0	3,477	-	-	-	-
	Community Halls And Facilities	Upgr & Refurb Exist CHalls & Facilities	2002002002001002	UPGRADING	ent, effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CITY	Community Facilities	Centres	CITY METROPOLITAN MUNICIPALITY - V	0	0	1,672	-	600	700	800
	Community Halls And Facilities	Halls-Tools And Equipment	PC002003009_00030	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	137	450	600	700	800
	Community Halls And Facilities	Halls-Tools And Equipment C/O	PC002003009_0	NEW		Growth	INNOVATIVE AND PRODUCTIVE CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	244	-	-	-	-
	Community Halls And Facilities	Halls-Tools And Equipment C/O	PC002003009_00001	NEW		Growth	INNOVATIVE AND PRODUCTIVE CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	(137)	-	-	-	-
	Community Parks (Including Nurseries)	Construction Staff Accommodation	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	500	-	-	-
	Community Parks (Including Nurseries)	Fencing And Stabilisat Of Beaches Fac	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	350	300	-	-
	Community Parks (Including Nurseries)	Hot Blue Flag Beach - Gonub/Kidd Beach	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	350	900	700	800
	Community Parks (Including Nurseries)	Refurbishment & Upgrading Of Facilities	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	600	300	700	800
	Community Parks (Including Nurseries)	Revitilisation Of Beach Infrastructure	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	4,753	5,500	5,746	7,000	7,000
	Community Parks (Including Nurseries)	Stabilisation Of Sand Dunes	2002001002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion and Access	JALLY INTEGRATED /TRANSFORME	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	300	700	800
	Community Parks (Including Nurseries)	Leaning Mach & Equip Baby Lee Jegels	PC002003009_0	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	100	-	-	-
	Community Parks (Including Nurseries)	Grass Cutting Equipment	PC002003009_00035	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	778	66	-	-	-
	Community Parks (Including Nurseries)	Grass Cutting Equipment	PC002003009_00036	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	800	700	800
	Community Parks (Including Nurseries)	Grass Cutting Equipment C/O	PC002003009_00035	NEW		Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	1,434	400	300	1,400	1,500
	Community Parks (Including Nurseries)	Plant - Beaches	PC002003009_00028	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	150	200	720	700	800
	Community Parks (Including Nurseries)	Acquisition Of Fleet (Trucks Tractors Etc)	PC002003010_0	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	1,236	-	-	-	-
	Community Parks (Including Nurseries)	Acquisition Of Fleet (Trucks Tractors Etc)	PC002003010_00011	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	151	-	-	-
	Community Parks (Including Nurseries)	Refurbishment Of Nature Reserve(Boards)	2002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	300	300	700	1,000
	Community Parks (Including Nurseries)	Botanical Gardens	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	180	500	350	500
	Community Parks (Including Nurseries)	Development Of Heroes Acre	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	800	700	800
	Community Parks (Including Nurseries)	Establishment Of Recreational Parks	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	4,098	5,000	5,224	10,000	10,000
	Community Parks (Including Nurseries)	Upgr & Devel Of Community Parks - Mid	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	-	300	350	400
	Community Parks (Including Nurseries)	Upgrading & Devel Of Community Parks -	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	160	-	300	350	400
	Community Parks (Including Nurseries)	Upgrading And Develop Of Comm Parks -	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	300	350	400
	Community Parks (Including Nurseries)	Upgrading Of Parks Depot	2002002003001010	UPGRADING	ent, effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	800	700	800
	Community Parks (Including Nurseries)	Galvanised Street Litter Bins C/O	C0020030020010021	NEW	ent, effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Community Facilities	Taxi Ranks/Bus Terminals	CITY METROPOLITAN MUNICIPALITY - V	0	0	230	-	-	-	-
	Community Parks (Including Nurseries)	Plant - Nature Reserve	02003002002002_00	NEW	A long and healthy life for all South Africans	Growth	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	220	180	700	1,000
	Community Parks (Including Nurseries)	Develop Beach And Nature Reserves Infr	02003003001001_00	NEW	ent, effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	500	-	-	-

BUF Buffalo City - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	NTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2025/26 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Disaster Management	Early Warning Systems	PC002003009_00011	NEW			Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	750	600	700	1,000
Disaster Management	Tactical Radio Network	PC002003009_00040	NEW			Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	269	-	-	-	-
Disaster Management	Disaster Management Vehicles	PC002003010_00008	NEW			Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,800	1,200	1,050	1,000
Disaster Management	Construction Of New Disaster Management	PC002003003001010_00	NEW	ent; effective and development-oriented public		Growth	INNOVATIVE AND PRODUCTIVE C	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,500	-	1,050	2,000
Disaster Management	Establishment Of New Disaster Management	PC002003003001010_00	NEW	ent; effective and development-oriented public		Growth	INNOVATIVE AND PRODUCTIVE C	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	28,000	28,000	29,000
Economic Development/Planning	Sleeper Site Refurbishment	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A WELL GOVERNED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	300	-	550
Economic Development/Planning	Guardrails (Coastal)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	100	104	110	110
Economic Development/Planning	Guardrails(Midland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - M	0	0	274	100	104	300	300
Economic Development/Planning	Guardrails(Inland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - I	0	0	68	100	104	110	110
Economic Development/Planning	Guidance Signage (Coastal)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	200	209	250	250
Economic Development/Planning	Sidewalks (Coastal)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	3,000	1,000	1,000
Economic Development/Planning	Sidewalks(Inland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	1,045	2,000	2,000
Economic Development/Planning	Sidewalks(Midland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - M	0	0	695	1,000	3,000	2,000	2,000
Economic Development/Planning	Traffic Calming (Coastal)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	413	250	261	300	300
Economic Development/Planning	Traffic Calming(Inland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - I	0	0	413	250	261	300	300
Economic Development/Planning	Traffic Calming(Midland)	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - M	0	0	825	500	522	600	600
Economic Development/Planning	Traffic Signals	01001001006003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,996	11,000	2,179	5,000	5,000
Economic Development/Planning	Sleeper Site Road	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	32,532	20,000	6,000	-	6,000
Economic Development/Planning	Sleeper Site Road	01001002006001_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access		ALLY INTEGRATED TRANSFORME	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	9,000	-	-	-	-
Economic Development/Planning	Bridge Designs & Implementation (Coas	01001002006002_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	3,134	5,000	5,000
Economic Development/Planning	Bridge Designs & Implementation (Midla	01001002006002_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	11,958	-	-	-
Economic Development/Planning	Mdantsane Access Road	01001002006002_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - M	0	0	321	-	4,403	10,000	5,000
Economic Development/Planning	Qumza Highway Phase 7 - Phase 1 & 2	01001002006002_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Roads Infrastructure	Road Structures	CITY METROPOLITAN MUNICIPALITY - M	0	0	16,925	10,000	4,896	9,000	10,000
Economic Development/Planning	Traffic Signals	PC001002006003_0	NEW	competitive and responsive economic infrastruc	Growth		N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	8,000	-	-	-
Economic Development/Planning	Office Furn & Equipment (Directorate)	PC002003005_00032	NEW	ent; effective and development-oriented public	Growth		A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	161	300	500	500	550
Economic Development/Planning	TIRank Infrast (Rds & Abtu Fac) (Coast)	2002002002001021_0	UPGRADING	ent; effective and development-oriented public	Inclusion and Access		A CONNECTED CITY	Community Facilities	Taxi RanksBus Terminals	CITY METROPOLITAN MUNICIPALITY - C	0	0	10,788	10,000	5,448	5,000	5,244
Economic Development/Planning	Taxi/Bus Embayments (Midland)	2002002002001021_0	UPGRADING	ent; effective and development-oriented public	Inclusion and Access		A CONNECTED CITY	Community Facilities	Taxi RanksBus Terminals	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	2,090	-	-
Electricity	Electrification - Informal Dwelling Area	01001002001007_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Electrical Infrastructure	Mv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	15,716	15,000	15,000	20,000	20,000
Electricity	Lv Networks - Rw-whole Metro	C001002001008_0000	NEW	competitive and responsive economic infrastruc	Growth		A CONNECTED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	12,000	77,538	80,000	86,000
Electricity	Lv Networks - Rw-whole Metro	C001002001008_0000	NEW	competitive and responsive economic infrastruc	Growth		A CONNECTED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	7,538	10,000	11,613	9,000	9,000
Electricity	Office Furn & Equipment (Directorate)	PC002003005_00029	NEW	ent; effective and development-oriented public	Growth		A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	313	1,050	500	500	500
Electricity	ools And Equipment (Specialised Vehic	PC002003009_00029	NEW		Growth		A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,400	1,200	1,400	1,500
Electricity	Hv Transmission Conductor - Rc-coastal	01001001001004_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Electrical Infrastructure	Hv Transmission Conductors	CITY METROPOLITAN MUNICIPALITY - C	0	0	14,103	31,642	18,000	7,000	8,000
Electricity	Hv Transmission Conductor - Rc-coastal	01001001001004_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Electrical Infrastructure	Hv Transmission Conductors	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	20,000	-	-	-
Electricity	Hv Transmission Network	C001001001001004_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Electrical Infrastructure	Hv Transmission Conductors	CITY METROPOLITAN MUNICIPALITY - V	0	0	14,103	-	-	-	-
Electricity	Hv Transmission Network	01001001001004_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Electrical Infrastructure	Hv Transmission Conductors	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	20,000	-	-	-
Electricity	Lv Networks - Rw-whole Metro	C001001001001007_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Electrical Infrastructure	Mv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	16,167	13,067	15,053
Electricity	Mv Network - Rn-inland	01001001001007_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Electrical Infrastructure	Mv Networks	CITY METROPOLITAN MUNICIPALITY - V	0	0	41,904	55,446	21,428	30,372	28,947
Electricity	Lv Network - Rc-coastal	01001001001008_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access		A CONNECTED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - C	0	0	19,319	31,594	24,150	18,401	18,000
Electricity	Building Alter - BiBay Civic Centre & Op	002002002003001001_0	UPGRADING	ent; effective and development-oriented public	Governance		A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	700	600	700	1,000

MBRR SA36 - Detailed capital budget per municipal vote (continued)

MBRR SA36 - Detailed capital budget per municipal vote (continued)

BUF Buffalo City - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2025/26 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Finance	Indigent Management System	01001002006001_00	UPGRADING	competitive and responsive economic infrastru	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	5,390	-	-	-
Finance	Smart Metering Solutions (Electricity)	001002001008_0000	NEW	competitive and responsive economic infrastru	Growth	A WELL GOVERNED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	13,953	21,477	6,000	-	-
Finance	Smart Metering Water Solutions	001002004010_0000	NEW	competitive and responsive economic infrastru	Growth	A WELL GOVERNED CITY	Water Supply Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	27,601	45,931	36,000	30,000	-
Finance	Laptop - Intems	PC002003004_00004	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	115	115	115
Finance	Office Furn & Equipment (Directorate)	PC002003005_00026	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	499	1,150	500	500	500
Finance	P-Cnin Furn & Off Equip	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	0	1,914	86	-	-	-
Finance	onstr Of Off Accom - Customer Care Off	02002003003001001_00	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	60	3,186	2,400	6,000	3,000
Finance	Construction Of Office Accommodation -	02002003003001001_00	NEW	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	-	1,358	-	-	-
Finance	Refurbishment Of Munifin Building	02002003003001001_00	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M	0	0	0	-	3,000	-	-	-
Fire Fighting And Protection	Refurbishment Of Fire Stations	20020010020001005	RENEWAL	insive; responsive and sustainable social prote	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Community Facilities	Fire/Ambulance Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	701	-	-	-
Fire Fighting And Protection	Fire Equipment	PC002003005_00046	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	600	1,050	1,000
Fire Fighting And Protection	Emergency Serv Call Out & Response Sys	PC002003009_00040	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	2,500	-	-	-
Fire Fighting And Protection	Fire Engines Procured C/O	PC002003009_00036	NEW		Growth	N MUNICIPAL STRATEGIC OBJECT	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	4,936	-	-	-
Fire Fighting And Protection	Furniture & Equipment Berlin Fire Statio	PC002003009_00039	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	1,800	-	-
Fire Fighting And Protection	P-Cnin Machinery & Equip	PC002003009_00012	NEW		Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	257	-	-	-	-
Fire Fighting And Protection	ICab 4x4 & Jetski - Fire/Resc Dive U C/O	PC002003010_00003	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	-	-	1,000
Fire Fighting And Protection	Fire Engine C/O	PC002003010_00004	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	5,369	-	-	-	-
Fire Fighting And Protection	Fire Engines Procured	PC002003010_00010	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	9,300	700	1,000
Fire Fighting And Protection	New Fire Station - Berlin Ward 45	20020020030001010	UPGRADING	ent; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	13,078	-	-	-
Fire Fighting And Protection	Refurbishment Of Fire Stations	20020020030001010	UPGRADING	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE C	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	1,299	1,000	900	1,400	1,500
Fire Fighting And Protection	Refurbishment Of Fire Engines	2002002002010_0000	UPGRADING		Governance	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	600	1,050	1,000
Fire Fighting And Protection	New Fire Station - Berlin Ward 45	02002003002001005_00	NEW	insive; responsive and sustainable social prote	Growth	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Fire/Ambulance Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	3,000	1,800	10,500	-
Fleet Management	cm Fleet Plant Spec Equip & S/Waste Ve	PC002003010_00003	NEW		Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	7,980	-	-	-
Fleet Management	cm Fleet Plant Spec Equip & S/Waste Ve	PC002003010_00009	NEW		Growth	ALLY INTEGRATED TRANSFORME	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	2,020	20,000	-	5,000	7,000
Governance Function	Audit Software	PC002003005_00036	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	1,426	-	-	-
Health Services	Acqui Parkhomes Nu6 Dep (Change Room)	20020010030001001_00	RENEWAL	ent; effective and development-oriented public	Governance	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	1,000	-	-	-
Health Services	Refurb Nu6 Midants Off - Mun Health Ser	20020010030001001_00	RENEWAL	ent; effective and development-oriented public	Governance	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	3,000	-	-	-
Health Services	Air Monitoring Station	20020020020001006	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	A GREEN CITY	Community Facilities	Testing Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	978	1,000	-	-	-
Health Services	Purchase Of Tools And Equipment For Mi	2002002002000200100	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	A GREEN CITY	Community Facilities	Testing Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	2,400	1,400	1,500
Health Services	Tools & Equipment	20020020020001006	UPGRADING	ent; effective and development-oriented public	Inclusion and Access	A GREEN CITY	Community Facilities	Testing Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	1,200	1,400	1,500
Health Services	Acqui Fleet (Cherry Picker Trucks Etc)	PC002003010_00011	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	5,000	-	-	-
Health Services	Acquisition Of Fleet (Cherry Picker Truc	PC002003010_0	NEW		Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	0	-	-	1,800	1,400	1,500

MBRR SA36 - Detailed capital budget per municipal vote (continued)

BUF Buffalo City - Supporting Table SA36 Detailed capital budget

in thousands													2025/26 Medium Term Revenue & Expenditure Forecast				
Function	Project Description	Project Number	Type	MTSF Service Outcome	UDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	
Housing	Amalinda 179 Military Veterans- Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	1,000	1,179	1,179	
Housing	Berlin Lingsheila - Phase 1 - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - I	0	0	4,348	2,000	5,224	5,224	5,000	
Housing	Brayley Ext 10 - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	822	822	800	
Housing	C Section And Triangular Site - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	0	0	522	
Housing	Cluster 1 - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	1,630	160	822	822	800	
Housing	Cluster 2 - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	9,187	1,700	1,000	1,000	200	
Housing	Cluster 3 - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	1,536	800	500	500	200	
Housing	Imp Victim Project: Cambridge West - D Hostel - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	3,734	3,734	1,000	
Housing	Duncan VII Compille-Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	302	-	634	
Housing	Duncan Village Proper - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	78	78	2,000	
Housing	East Bank Restitution - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	209	
Housing	Ebenhaesend - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	2,312	500	5,000	
Housing	Emphiseni - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	5,682	2,000	2,000	6,000	1,000	
Housing	Ethembeni - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	1,998	1,000	50	3,000	500	
Housing	Farm 324 - Water	PC081020204008_0	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	464	-	-	
Housing	Ford Balmengo - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	82	
Housing	Glenberg - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	3,000	5,224	5,000	
Housing	Oqosa Village-Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - I	0	0	-	-	200	250	500	
Housing	Host Park - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	1,998	1,000	500	
Housing	Halani - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	3,017	-	50	50	-	
Housing	Iliba Spantell - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - I	0	0	1,161	5,000	3,724	5,224	5,000	
Housing	Kuyelishaba - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	4,181	2,000	6,000	6,000	1,000	
Housing	Kwethakushu - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - I	0	0	-	-	224	2,224	1,000	
Housing	Matchini Park - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	3,487	3,000	8,000	8,000	1,000	
Housing	N2 Road Reserve - Water-Ising	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	45	
Housing	Rondob-Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	2,089	1,464	800	
Housing	Ruika Park - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	4,602	313	2,089	1,179	2,000	
Housing	Potdam Ikhwini B1 - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	845	2,000	2,500	1,500	200	
Housing	Potdam Ikhwini B2 - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	1,000	1,000	200	
Housing	Potdam North Kanana - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	200	0	1,000	
Housing	Reeston Phase 2 Stage 2 - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - C	0	0	1,256	7,254	500	1,000	2,000	
Housing	Sieme Park - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - A	0	0	4,480	3,700	1,000	5,000	2,000	
Housing	Tyryja Phase 3 - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - I	0	0	603	500	567	567	800	
Housing	Westbank Restitution - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - I	0	0	624	1,016	2,202	2,202	3,000	
Housing	Xwelingo - Water	PC081020204008_0	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	-	5,000	
Housing	Xwelingo - Water	201020204008_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Water Supply Infrastructure	Distribution Points	CTY METROPOLITAN MUNICIPALITY - I	0	0	-	-	3,000	1,068	-	
Housing	Amalinda 179 Military Veterans- Sanitat	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	1,179	1,179	2,000	
Housing	Browned Project - Sewer	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - C	0	0	5,808	-	2,224	2,224	2,000	
Housing	Brayley Ext 10 - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	300	
Housing	C Section And Triangular Site - Sanitat	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	-	-	1,045	
Housing	Cluster 1 - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - A	0	0	1,700	250	1,045	-	-	
Housing	Cluster 2 - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - A	0	0	4,480	3,700	1,000	5,000	2,000	
Housing	Cluster 3 - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - A	0	0	1,507	500	1,500	1,500	200	
Housing	Imp Victim Project: Cambridge West - D Hostel - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	7,218	4,273	1,213	
Housing	Impzaba Shuter Houses- Detail Infrastr	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - C	0	0	200	1,000	1,000	1,000	1,000	
Housing	Duncan VII Compille- Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - C	0	0	217	1,000	1,000	1,000	1,000	
Housing	Farm 324 - Sanitation	PC081020205002_0	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	500	
Housing	Ford Balmengo - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	164	
Housing	Oqosa Village-Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - I	0	0	-	-	100	250	500	
Housing	Iliba 49 Sites- Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - I	0	0	524	435	-	-	2,210	
Housing	N2 Road Reserve - Sanitation-Ising	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	5,000	2,500	1,500	
Housing	Potdam Ikhwini B1 - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	-	-	522	
Housing	Potdam Ikhwini B2 - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	-	-	1,000	
Housing	Potdam North Kanana - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - A	0	0	1,280	5,000	500	1,000	2,000	
Housing	Reeston Phase 3 Stage 2 - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - C	0	0	967	1,000	1,000	1,000	1,000	
Housing	Tyryja Phase 3 - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - I	0	0	3,334	1,024	2,739	4,500	3,000	
Housing	Westbank Restitution - Sanitation	201020205002_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Sanitation Infrastructure	Rehabilitation	CTY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	-	2,179	
Housing	Amalinda 179 Military Veterans- Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	2,134	2,134	2,000	
Housing	Browned Project - Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	300	
Housing	Brayley Ext 10 - Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	1,000	
Housing	Brindbach Services Project	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - I	0	0	-	-	5,000	1,000	-	
Housing	C Section & Triangular Site - Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	-	-	418	
Housing	Cluster 1 - Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - A	0	0	1,700	1,100	3,134	3,134	2,000	
Housing	Cluster 2 - Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - A	0	0	3,028	3,700	8,000	4,000	200	
Housing	Cluster 3 - Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - A	0	0	-	-	1,000	4,045	1,045	
Housing	Imp Victim Project: Cambridge West - D Hostel - Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	348	1,424	1,424	
Housing	Impzaba Shuter Houses- Detail Infrastr	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - C	0	0	635	1,000	500	1,000	1,000	
Housing	Duncan VII Compille- Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	522	
Housing	Duncan Village Proper - Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	209	
Housing	Farm 324 - Roads	PC081020206001_0	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	500	
Housing	Ford Balmengo - Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	313	
Housing	Oqosa Village-Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - I	0	0	-	-	100	500	1,000	
Housing	Iliba 49 Sites- Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - I	0	0	420	435	-	-	2,210	
Housing	Katers Beach Internal Roads	201020206001_000	NEW	perpetual and responsive economic infrastr	Growth	ALLY INTEGRATED TRANSFORM	Roads Infrastructure	Roads	CTY METROPOLITAN MUNICIPALITY - I	0	0	-	-	4,475	5,000	1,000	

MBRR SA36 - Detailed capital budget per municipal vote (continued)

BUF Buffalo City - Supporting Table SA36 Detailed capital budget																	
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	2025/26 Medium Term Revenue & Expenditure Framework			
														Current Year 2024/25 Full Year Forecast	Budget Year 2023/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Housing		Farm 924	PC001002007001_0	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	1,500	500	2,121
Housing		Farm 924B - Stormwater	PC001002007001_0	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	500	-	-	-
Housing		Ford Misingao - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	52	500
Housing		Gqozo Village-Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	100	500	1,000	2,000
Housing		Iitha 49 Sites - Stormwater 10%	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - I	0	0	385	435	-	-	-
Housing		Iitha 49 Sites - Water	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	ALLY INTEGRATED /TRANSFORME	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - I	0	0	221	121	-	-	-
Housing		Manyano Thembehlhe Rd & Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - N	0	0	179	6,000	6,000	3,393	6,000
Housing		Mdantsane Z 18 Cc Ph 2 - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - N	0	0	2,000	8,520	2,224	2,224	2,500
Housing		N2 Road Reserve - Stormwater- Isupg	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	100	567	250
Housing		Phakamisa South - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - I	0	0	4,121	2,000	1,000	250	1,000
Housing		Potsdam Ikhwesi BI 1 - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - N	0	0	2,984	2,500	2,500	1,500	250
Housing		Potsdam Ikhwesi BI 2 - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	250	-	522	522
Housing		Potsdam North Kanaana - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	-	-	45	45
Housing		seston Phase 3 Stage 2 - Stormwater 10%	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,937	5,000	500	2,000	2,000
Housing		Tyutyu Phase 3 - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - I	0	0	695	500	531	531	800
Housing		West Bank Farm 194	PC001002007001_0	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	7,309	-	-	-	-
Housing		Westbank Rehabilitation - Stormwater	PC001002007001_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Storm Water Infrastructure	Drainage Collection	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,154	3,000	1,937	2,224	2,290
Housing		Amalinda Junction Tra Phase 1	C002003003002002	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	10,000	6,000	2,000	1,000
Housing		Covid 19 Special Clinics (Parkhomes)	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - V	0	0	9,728	1,000	1,045	1,045	2,000
Housing		Fynbos Relocation Site Units	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	217	522	522	500
Housing		Hemingsways Informal Settlements	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	810	-	1,045	2,045	1,000
Housing		Mdantsane Erf 81 87 888 Relocation Site	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - N	0	0	13,489	-	200	1,045	500
Housing		Moningside Indegent Site- Old Age (Mh)	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	1,000	5,000
Housing		Mazomhle Roads	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	INNOVATIVE AND PRODUCTIVE CI	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	6,000	1,000	1,000	2,000
Housing		Nelson Mandela 102	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	INNOVATIVE AND PRODUCTIVE CI	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	500	1,000	1,000
Housing		Nompumelelo	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	1,000	2,000
Housing		Nompumelelo Tra	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	-
Housing		Phakamisa Sewers	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	3,000	1,000	500	1,000
Housing		Pikiniini	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	1,000	2,000
Housing		Pikiniini Tra	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	-
Housing		Silverton	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	1,045	2,545	1,000
Housing		Stoney Drift Tra	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	-
Housing		Iphuzana Bypass Relocation Site (Tra)	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	8,267	-	-	-	-
Housing		Iphuzana Bypass Relocation Site (Tra)	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	ALLY INTEGRATED /TRANSFORME	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	997	9,500	1,522	1,522	2,000
Housing		Iphuzana Bypass Relocation Site (Tra)	C002003003002002_00	NEW	human settlements and improved quality of ho	Growth	N MUNICIPAL STRATEGIC OBJECT	Housing	Social Housing	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	200	1,000	2,000
Housing		Office Furn & Equipment (Directorates)	PC002003005_00031	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	43	500	500	500	500
Housing		D Hostel - Fencing	C002003003001001	NEW	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	4,000	1,000	1,000	2,000
Human Resources		Furniture For Intems	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	200	200	200	200
Human Resources		Office Furniture And Equipment - Intern	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	145	-	-	-	-
Information Technology		Lte Infrastructure	PC001002001008_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Electrical Infrastructure	Lv Networks	CITY METROPOLITAN MUNICIPALITY - N	0	0	660	1,000	600	1,400	1,000
Information Technology		Disaster Recovery Enhancement	PC001002009001_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Information And Communication Infrastructure	Data Centres	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	1,500	600	1,400	1,000
Information Technology		Fibre Network	PC001002009002_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Information And Communication Infrastructure	Core Layers	CITY METROPOLITAN MUNICIPALITY - A	0	0	743	1,050	600	2,100	1,500
Information Technology		Procurement Of Ict Equipment	PC002003004_00002	NEW	ent; effective and development-oriented public	Growth	A GREEN CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	105	-	-	-
Information Technology		Procurement Of Ict Equipment	PC002003004_00006	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	1,180	2,000	1,200	1,400	1,500
Information Technology		Wi-Fi	PC002003004_00008	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	2,000	600	700	1,000
Information Technology		Wi-Fi C/O	PC002003004_00008	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,000	-	-	-

MBRR SA36 - Detailed capital budget per municipal vote (continued)

BUF Buffalo City - Supporting Table SA36 Detailed capital budget														2025/26 Medium Term Revenue & Expenditure Framework			
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	Libraries And Archives	Air Monitoring Station	C002003002001010	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	168	-	-	-	-
	Libraries And Archives	Development Of Libraries	02003002001010_00	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	700	700	800
	Libraries And Archives	Development Of Libraries	02003002001010_00	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	5,018	-	-	-	-
	Libraries And Archives	Development Of Libraries	02003002001010_00	NEW	Quality basic education	Growth	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Libraries	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2,500	12,933	6,500	7,000
	Markets	Upgrading Of Buildings	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	A WELL GOVERNED CITY	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	600	1,400	1,000
	Markets	Upgrading Of Cold Rooms	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - V	0	0	180	-	-	-	-
	Markets	Upgrading Of Market Hall	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - V	0	0	4,524	5,500	8,746	3,000	5,000
	Markets	Office Furn & Equipment (Directorate)	PC002003005_00037	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	149	250	500	1,000	1,000
	Markets	st London Beachfront & Waterworld	0020202020202002	UPGRADING	A long and healthy life for all South Africans	Inclusion And Access	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - A	0	0	5,132	-	-	-	-
	Markets	Esplanade Beachfront Upgrade	0020202020202002	UPGRADING	A long and healthy life for all South Africans	Inclusion And Access	A GREEN CITY	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - A	0	0	4,653	-	-	-	-
	Mayor And Council	Office Furn And Equipment (Council Office)	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	540	2,000	2,000	2,000
	Mayor And Council	Office Furn And Equipment (Directorate)	PC002003005_00033	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	228	500	500	500	500
	Municipal Manager, Town Secretary And	Office Furn And Equipment (Directorate)	PC002003005_00038	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	74	500	500	500	500
	Municipal Manager, Town Secretary And	Office Furniture And Equipment-Epmo	PC002003005_00038	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	77	150	250	500	500
	Municipal Manager, Town Secretary And	Sentiment Anal Intel S/Ware Serv	PC002003005_00035	NEW	ent; effective and development-oriented public	Growth	A GREEN CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	8,000	3,000	3,500	3,000
	Municipal Manager, Town Secretary And	Digit Enhanc & Optimisation E-Proc	PC002003007002004	NEW	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Licences And Rights	Computer Software And Applications	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	8,000	-	-	-
	Police Forces, Traffic And Street Parking	Back-Up Generators	PC002003005_00001	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	3,500	-	-	-
	Police Forces, Traffic And Street Parking	Back-Up Generators	PC002003005_00027	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	-	1,800	700	1,000
	Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	PC002003005_00015	NEW	ent; effective and development-oriented public	Growth	A GREEN CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	117	-	-	-	-
	Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	PC002003005_00039	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	132	500	500	500	500
	Police Forces, Traffic And Street Parking	Office Furn & Equipment (Directorate)	PC002003005_00038	NEW	ent; effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	313	-	-	-
	Police Forces, Traffic And Street Parking	Closed Circuit Television Network - Cop	PC002003009_00009	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	4,000	-	-	-
	Police Forces, Traffic And Street Parking	Closed Circuit Television Network - Cop	PC002003009_00041	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,000	1,200	700	1,000
	Police Forces, Traffic And Street Parking	Infrastructure & Equipment Law Enforcement	PC002003009_0	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	139	-	-	-	-
	Police Forces, Traffic And Street Parking	Infrastructure & Equipment Law Enforcement	PC002003009_00027	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	61	-	-	-
	Police Forces, Traffic And Street Parking	Traffic And Law Enforcement Equipment	PC002003009_00010	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	216	1,063	-	-	-
	Police Forces, Traffic And Street Parking	Traffic And Law Enforcement Equipment	PC002003009_00038	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,000	600	700	1,000
	Police Forces, Traffic And Street Parking	Drones For Public Safety Department	PC002003010_00003	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	1,000
	Police Forces, Traffic And Street Parking	Law Enforcement Vehicles	PC002003010_00008	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	3,099	3,000	4,800	1,050	1,000
	Police Forces, Traffic And Street Parking	Mobile Incident Command Vehicle	PC002003010_00008	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	1,000
	Police Forces, Traffic And Street Parking	Specialised Vehicles Public Safety	PC002003010_00005	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	2,325	-	-	-	-
	Police Forces, Traffic And Street Parking	Emergency Of Public Safety & Emergency	PC002003010001010	UPGRADING	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE C	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	700	1,000
	Police Forces, Traffic And Street Parking	Refurbishment Of Traffic Services Building	002020202020301010	UPGRADING	ent; effective and development-oriented public	Governance	INNOVATIVE AND PRODUCTIVE C	Operational Buildings	Depots	CITY METROPOLITAN MUNICIPALITY - C	0	0	5	1,995	600	700	1,000
	Property Services	Orient Theatre Refurbishment	0020201002001009	RENEWAL	ent; effective and development-oriented public	Inclusion And Access	A WELL GOVERNED CITY	Community Facilities	Theatres	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	300	300	-	550
	Property Services	Auxiliary And Electricity House Refurbishment	0020201003001001	RENEWAL	ent; effective and development-oriented public	Governance	ALLY INTEGRATED /TRANSFORME	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,350	-	-	-	-
	Property Services	Auxiliary And Electricity House Refurbishment	00202020202001002	UPGRADING	ent; effective and development-oriented public	Inclusion And Access	N MUNICIPAL STRATEGIC OBJECT	Community Facilities	Centres	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	455	-	-	-
	Property Services	Upgrading Abas Stadium Floodlights	0020202020202002	UPGRADING	A long and healthy life for all South Africans	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	4,098	-	-	-	-
	Property Services	Land Acquisition	PC002001_0	NEW	Spatial Integration	Spatial Integration	ALLY INTEGRATED /TRANSFORME	Land	Land	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	15,673	5,822	8,123
	Property Services	Land Acquisition	PC002001_00001	NEW	Spatial Integration	Spatial Integration	ALLY INTEGRATED /TRANSFORME	Land	Land	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	-	-
	Recreational Facilities	Refurbishment Of Backpackers	0020201002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,569	7,000	-	-	-
	Recreational Facilities	Refurbishment Of Chalets	0020201002002002	RENEWAL	A long and healthy life for all South Africans	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Sport And Recreation Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	600	700	800
	Recreational Facilities	Building Of SiPool At Gonubie Resort	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	618	250	800	700	800
	Recreational Facilities	onster Edipini Swimming Pool (Duncan	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	5,000	5,903
	Recreational Facilities	Fencing Of Resorts	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	600	5,700	5,300	5,300
	Recreational Facilities	Refurbishment Of Swimming Pools	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	3,662	250	800	700	800
	Recreational Facilities	Refurbishment Of Swimming Pools CO	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	A WELL GOVERNED CITY	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	181	-	-	-
	Recreational Facilities	grading & Refurb Swimming Pools-Int	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	250	800	700	800
	Recreational Facilities	grading & Refurb Swimming Pools-Int	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	800	700	800
	Recreational Facilities	Upgrading Of Football Fields Entrance	0020202020201015	UPGRADING	enhance our environmental assets and nature	Inclusion And Access	INNOVATIVE AND PRODUCTIVE C	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	700	700	800
	Recreational Facilities	Office Furn & Equipment (Directorate)	PC002003005_00041	NEW	ent; effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	494	250	500	1,000	1,000
	Recreational Facilities	Building Of Memorial Stones	0020203006001_000	NEW	South Africa and contribute to a better Africa	Growth	INNOVATIVE AND PRODUCTIVE C	Heritage Assets	Monuments	CITY METROPOLITAN MUNICIPALITY - C	0	0	972	-	800	700	800
	Recreational Facilities	Installation Ccv Cameras Resorts	PC002003009_00009	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	600	-	-
	Recreational Facilities	Installation Of Alternative Energy System	PC002003009_00016	NEW	ent; effective and development-oriented public	Growth	A CONNECTED CITY	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	800
	Recreational Facilities	Installation Of Floodlights At Gonubie	PC002003009_00031	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	250	600	700	800
	Recreational Facilities	Plant - Swimming Pool	PC002003009_0	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	47	-	-	-	-
	Recreational Facilities	Plant - Swimming Pool	PC002003009_00037	NEW	ent; effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE C	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	800	700	800

MBRR SA36 - Detailed capital budget per municipal vote (continued)

BUF Buffalo City - Supporting Table SA36 Detailed capital budget																	
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework		
															Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Recreational Facilities	Revamping Of Jumping Castle At Reson	PC002003009_00032	NEW			Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	600	560	640
Recreational Facilities	Purchase Of Fleet Plant & Equipment	PC002003010_00007	NEW			Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	700	800
Recreational Facilities	Develop Upgrade & Refurb Of S Fields & Nu 1 Stadium	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	2,726	-	1,500	6,400	6,600
Recreational Facilities	Develop Mtantsane Sport Precinct - Nu	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,274	-	-	-
Recreational Facilities	Develop Mtantsane Sport Precinct - Nu	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - N	0	0	3,779	54	-	5,000	5,000
Recreational Facilities	Upgrade & Refurb Sports Facilities	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	15,000	-	-	-
Recreational Facilities	Upgrading Of Sportsfields	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	4,971	2,500	2,612	5,000	5,000
Recreational Facilities	Upgrading Of Tennis Courts	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	800	700	1,000
Recreational Facilities	Upgrading Of Zoo	2002002002002002002	UPGRADING	A long and healthy life for all South Africans	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	896	-	400	350	400
Recreational Facilities	Gravelling And Tarring Of Heritage Sites	02002002006001_00	UPGRADING	South Africa and contribute to a better Africa a	Governance	INNOVATIVE AND PRODUCTIVE CI	Heritage Assets	Monuments	Monuments	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	800	700	800
Recreational Facilities	Restoration Of Heritage Sites	02002002006001_00	UPGRADING	South Africa and contribute to a better Africa a	Governance	INNOVATIVE AND PRODUCTIVE CI	Heritage Assets	Monuments	Monuments	CITY METROPOLITAN MUNICIPALITY - V	0	0	862	-	800	700	800
Recreational Facilities	Refurbishment Of Aquarium	002002002002012_0009	UPGRADING	enhance our environmental assets and nature	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Zoos, Marine And Non-Biological Animals	Zoos, Marine And Non-Biological Animals	Zoos, Marine And Non-Biological Animals	CITY METROPOLITAN MUNICIPALITY - V	0	0	462	200	400	350	400
Recreational Facilities	Refurbishment Of Ablution Blocks At Reson	02003002001015_00	NEW	enhance our environmental assets and nature	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	100	400	350	400
Recreational Facilities	Refurbishment Of Ablution Blocks At Reson	02003002002001016_00	NEW	erent, effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Public Ablution Facilities	Public Ablution Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	250	600	700	800
Recreational Facilities	Plant - Aquarium	02003002002002_00	NEW	A long and healthy life for all South Africans	Growth	INNOVATIVE AND PRODUCTIVE CI	Sport And Recreation Facilities	Outdoor Facilities	Outdoor Facilities	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	50	400	350	400
Recreational Facilities	onstr Of Office & Guard House Nahoon	02003003001001_00	NEW	erent, effective and development-oriented public	Growth	N MUNICIPAL STRATEGIC OBJECT	Operational Buildings	Municipal Offices	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	455	48	-	-	-
Roads	Bowls Rd Rehab - Ward 3	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	5,306	-	-	-	-
Roads	Bowls Road Rehabilitation - Ward 3	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,654	-	-	1,050	1,500
Roads	Kwelera/Tuba/Zozo/Botha Storm Damage	02001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	3,500	-	-	-
Roads	Mdant Unit 1 Pipe Culv Instal & Upgr & Z	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,500	-	-	-
Roads	Mdantsane Unit 6 Culvert Rehabilitation	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	4,500	-	-	-
Roads	Mdantsane Unit 6: Culvert Rehabilitation	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,500	-	-	-
Roads	Portal Culvert Rehab & Road Rehabilitation	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,600	-	-	-
Roads	Rehab Beaconhurst Drive	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	829	-	-	-	-
Roads	Rehabilit Of Bcom Bridges & Stormwater	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	4,097	2,500	1,000	3,600	3,500
Roads	Rehabilitation Of Beaconhurst Drive	001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	3,000	-	-	-
Roads	Rehabilitation Of Beaconhurst Drive	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	174	1,000	-	700	1,000
Roads	Rehabilitation Of Beaconhurst Drive	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	700	800
Roads	ad Rehab & S/Water Upgr Mdoda St Gm	001001001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	3,000	-	-	-
Roads	Roads Provision	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	540	-	-
Roads	Roads Provision - Ward 19	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,960	-	-	-	-
Roads	Roads Provision - Ward 01	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,993	-	-	-	-
Roads	Roads Provision - Ward 02	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	546	-	-	-	-
Roads	Roads Provision - Ward 04	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,843	-	-	-	-
Roads	Roads Provision - Ward 05	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	3,993	-	-	-	-
Roads	Roads Provision - Ward 06	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,000	-	-	-	-
Roads	Roads Provision - Ward 09	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,006	-	-	-	-
Roads	Roads Provision - Ward 1	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000
Roads	Roads Provision - Ward 10	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,523	2,000	1,000	1,260	1,260
Roads	Roads Provision - Ward 11	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,000	1,000	1,260	1,260
Roads	Roads Provision - Ward 12	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,670	1,000	636	1,050	1,000
Roads	Roads Provision - Ward 13	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,744	1,000	636	1,050	1,000
Roads	Roads Provision - Ward 15	01001001006001_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Roads Infrastructure	Roads	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,542	-	-	-	-

MBRR SA36 - Detailed capital budget per municipal vote (continued)

BDF Buffalo City - Supporting Table SA36 Detailed capital budget																		
R thousand																2025/26 Medium Term Revenue & Expenditure		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Framework				
														Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
Roads	Roads Provision - Ward 15	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,917	2,000	1,000	1,260	1,260		
Roads	Roads Provision - Ward 16	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,994	-	-	-	-		
Roads	Roads Provision - Ward 16	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 16	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,822	2,500	1,000	1,260	1,260		
Roads	Roads Provision - Ward 18	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	700	800		
Roads	Roads Provision - Ward 19	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	700	800		
Roads	Roads Provision - Ward 2	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 20	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,782	1,000	636	700	800		
Roads	Roads Provision - Ward 22	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	5,281	1,000	636	700	800		
Roads	Roads Provision - Ward 25	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,965	1,000	636	700	800		
Roads	Roads Provision - Ward 26	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 27	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 28	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,868	-	-	-	-		
Roads	Roads Provision - Ward 28	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,468	1,000	642	700	800		
Roads	Roads Provision - Ward 29	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,999	1,000	642	700	800		
Roads	Roads Provision - Ward 3	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 31	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,836	1,000	642	700	800		
Roads	Roads Provision - Ward 32	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,489	-	-	-	-		
Roads	Roads Provision - Ward 32	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 34	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	4,829	1,000	642	700	800		
Roads	Roads Provision - Ward 35	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,497	1,000	642	700	800		
Roads	Roads Provision - Ward 36	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,999	1,000	642	700	800		
Roads	Roads Provision - Ward 39	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 4	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 41	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,000	1,000	642	700	800		
Roads	Roads Provision - Ward 42	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,500	1,000	1,260	1,260		
Roads	Roads Provision - Ward 43	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 44	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	3,995	1,000	642	700	800		
Roads	Roads Provision - Ward 45	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,989	1,000	642	700	800		
Roads	Roads Provision - Ward 47	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	642	700	800		
Roads	Roads Provision - Ward 5	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 5	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 50	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,443	1,000	642	700	800		
Roads	Roads Provision - Ward 6	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 7	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward 9	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	82,285	-	-	-	-		
Roads	Roads Provision - Ward 9	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	1,000	636	1,050	1,000		
Roads	Roads Provision - Ward - 8	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,256	2,000	1,000	1,414	3,143		
Roads	Roads Provision Ward - 8	01001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,990	1,000	636	1,050	1,000		
Roads	oads Rehab & S/Water Uprg in Robbie	001001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,000	-	-	-		
Roads	Roads Rehabilitation & Culvert Rehab	001001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,500	-	-	-		
Roads	oads Rehabilitation & Stormwater Reha	001001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,500	-	-	-		
Roads	oads Rehabilitation & Stormwater Uprg	001001001006001_00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	5,000	-	-	-		

MBRR SA36 - Detailed capital budget per municipal vote (continued)

R thousand														2023/26 Medium Term Revenue & Expenditure Framework				
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Want Location	GPS Longitude	GPS Latitude	Audited Outcome	Current Year	Forecast				
												2023/24	2024/25 Full Year	Budget Year 2024/25	Budget Year+1 2025/26	Budget Year+2 2026/27		
Roads	Rural Roads - Ward 17	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,800	2,250	1,000	1,200	1,000		
Roads	Rural Roads - Ward 22	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,825	2,250	1,000	1,000	1,000		
Roads	Rural Roads - Ward 24	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,968	2,250	1,000	1,000	1,000		
Roads	Rural Roads - Ward 25	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,000	2,250	1,000	1,000	1,000		
Roads	Rural Roads - Ward 26	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	1,929	2,250	1,000	1,000	1,000		
Roads	Rural Roads - Ward 31	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	1,998	2,250	1,000	1,250	1,260		
Roads	Rural Roads - Ward 32	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	1,673	2,250	1,000	1,250	1,260		
Roads	Rural Roads - Ward 33	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,469	2,250	1,000	900	900		
Roads	Rural Roads - Ward 33	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,000	2,250	1,000	700	400		
Roads	Rural Roads - Ward 34	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,497	2,250	1,000	900	900		
Roads	Rural Roads - Ward 35	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,994	2,250	1,000	900	900		
Roads	Rural Roads - Ward 36	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,499	2,250	1,000	900	900		
Roads	Rural Roads - Ward 38	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,498	2,250	1,000	900	900		
Roads	Rural Roads - Ward 40	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,499	2,250	1,000	900	900		
Roads	Rural Roads - Ward 43	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,500	2,250	1,000	900	900		
Roads	Rural Roads - Ward 49	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	870	2,250	1,000	900	900		
Roads	Rural Roads - Ward 50	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	1,987	2,250	1,000	900	900		
Roads	Rural Roads -Wrd 33	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,998	-	-	-	-		
Roads	Stormwater Rehabilitation And Upgrade	20100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,500	-	-	-		
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	417	-	-	-	-		
Roads	Ward 37	10100101006001.00	RENEWAL	competitive and responsive economic infrastr	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,538	-	-	-	-		
Roads	malindi Morningside Roads & Culvert R	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	4,000	-	-	-		
Roads	Cambridge Roads Rehabilitation	2010101002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	-	-		
Roads	Cambridge Township Road Rehabilitation	2010101002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	2,000	-	-	-		
Roads	Construction Of Road Infrast - Sandile	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	3,967	20,000	-	-	-		
Roads	Dimbaza Stormwater Drainage Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,000	-	-	-		
Roads	Explanade Sidewalk Rehabilitation	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	3,000	-	-	-		
Roads	Gasby Rd Culvert Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	INNOVATIVE AND PRODUCTIVE C	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	11,000	-	-	-		
Roads	nubse Access Rd To The Queens Wilva	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	6,000	-	-	-		
Roads	Mtshane Unit 1 Culvert Upgrade	2010101002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,000	-	-	-		
Roads	Nomphumele	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,500	-	-	-		
Roads	Nord Ave Culvert Rehabilitation	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	3,500	-	-	-		
Roads	Nu 13 Stormwater Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,500	-	-	-		
Roads	Nu 14 Culvert Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	3,000	-	-	-		
Roads	Nu 14 Stormwater Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,000	-	-	-		
Roads	Nu 16 Stormwater Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,500	-	-	-		
Roads	Nu 2 Culvert Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,000	-	-	-		
Roads	Nu 9 Stormwater Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	3,000	-	-	-		
Roads	Pefferville Stormwater Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	1,500	-	-	-		
Roads	otshdam Roads And Culvert Rehabilitation	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,500	-	-	-		
Roads	Roads Provision - Ward 13 CIO	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	2,200	-	700	400		
Roads	Water Drain Upgr John Nash Cres & Fa	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,500	-	-	-		
Roads	Scenery Park Stormwater Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	2,000	-	-	-		
Roads	Sidabuland Rd Culvert Cross Road R	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,000	-	-	-		
Roads	Stormwater Drainage Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,000	-	-	-		
Roads	stormwater Drainage Upgrade & Gravel R	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,000	-	-	-		
Roads	stormwater Drainage Upgrade & Roads R	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,000	-	-	-		
Roads	stormwater Drainage Upgrade 4th Ave G	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	2,000	-	-	-		
Roads	Stormwater Upgrade Jobout St (Gone)	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	2,000	-	-	-		
Roads	rise On Sea Road And Stormwater Upg	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	2,500	-	-	-		
Roads	Tshikini Culvert Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	1,500	-	-	-		
Roads	Unit 9 Roads And Stormwater Upgrade	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	-	3,500	-	-	-		
Roads	pgjr Of Mtshane Rds - Clust 1: Ward 10	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,000	2,500	950	900	900		
Roads	pgjr Of Mtshane Rds - Clust 1: Ward 10	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,000	2,500	975	900	900		
Roads	pgjr Of Mtshane Rds - Clust 1: Ward 10	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,000	2,500	1,100	900	900		
Roads	pgjr Of Mtshane Rds - Clust 1: Ward 10	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,000	2,500	1,175	900	900		
Roads	pgjr Of Mtshane Rds - Clust 1: Ward 40	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,781	2,500	1,175	900	900		
Roads	pgjr Of Mtshane Rds - Clust 2: Ward 10	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,781	2,500	1,175	900	900		
Roads	pgjr Of Mtshane Rds - Clust 2: Ward 10	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	2,907	2,500	1,175	900	900		
Roads	pgjr Of Mtshane Rds - Clust 2: Ward 20	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	7,913	2,500	1,175	900	900		
Roads	pgjr Of Mtshane Rds - Clust 2: Ward 30	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	7,552	2,232	1,049	900	900		
Roads	pgjr Of Mtshane Rds - Clust 2: Ward 40	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	18,037	2,500	1,175	900	900		
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	11,808	2,500	1,175	1,350	1,350		
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	18,707	2,500	1,175	1,350	1,350		
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	15,788	2,500	1,175	1,350	1,350		
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - Q	0	0	-	813	-	-	-		
Roads	pgjr Of Mtshane Rds - Clust 3: Ward 20	101001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	20,427	2,500	1,175	1,350	1,350		
Roads	pgjr Culv Culv Cross Damaged By Flood	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	2,000	-	-	-		
Roads	pgjr Stormwater Drainage & Road Rehab	2010010100200601.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	3,000	-	-	-		

MBRR SA36 - Detailed capital budget per municipal vote (continued)

BUF Buffalo City - Supporting Table SA36 Detailed capital budget														2025/26 Medium Term Revenue & Expenditure Framework				
R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year 2026/27	Budget Year +2 2027/28	
	Roads	Upgrade North East Expressway	01001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	3,949	–	–	–	–	–
	Roads	Upgrade Of North East Expressway	01001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	–	–	700	400	–
	Roads	Urban Roads - Ward 37	01001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	2,983	2,000	900	1,350	1,350	–
	Urban Roads	Urban Roads - Ward 39	01001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - I	0	0	2,055	3,000	1,000	1,575	1,575	–
	Roads	Zone 5 Implementation - Toyana Road	01001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,046	–	–	–	–	–
	Roads	Zwelithsha Zone 8 Stormwater Upgrade	2001001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	–	2,000	–	–	–	–
	Roads	Zwelithsha Zone 9 Stormwater Upgrade	2001001002006001.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - N	0	0	–	2,000	–	–	–	–
	Roads	Quenera Beacon Bay Link Road	2001002006001.000	NEW	competitive and responsive economic infrastr	Growth	A CONNECTED CITY	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	720	–	–	–
	Roads	Roads Provision - Ward 41	2001002006001.000	NEW	competitive and responsive economic infrastr	Growth	INNOVATIVE AND PRODUCTIVE CI	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	5,411	7,577	–	–	–	–
	Roads	Rural Roads - Ward 41	2001002006001.000	NEW	competitive and responsive economic infrastr	Growth	INNOVATIVE AND PRODUCTIVE CI	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	284	–	–	–	–	–
	Roads	Upgr Of Rdp Settlements-Cust 3:Ward	2001002006001.000	NEW	competitive and responsive economic infrastr	Growth	INNOVATIVE AND PRODUCTIVE CI	Roads Infrastructure	Roads	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,000	–	–	–	–	–
	Sewerage	Berlin Wastewater Treatment Works	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	–	–	6,000	6,000	–
	Sewerage	Bhisho Catchment Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	–	–	700	800	–
	Sewerage	Bisho Oxidation Ponds	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	2,800	–	–	–	–
	Sewerage	Bredibach Oxidation Ponds	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	8,000	–	–	–	–
	Sewerage	City Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - V	0	0	–	–	–	700	800	–
	Sewerage	East Bank Catchment Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	–	10,000	10,000	–
	Sewerage	Ihlanza Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - V	0	0	–	–	–	700	800	–
	Sewerage	Install Network Flow Monitoring Infrast	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - V	0	0	–	–	3,000	13,000	20,500	–
	Sewerage	Kayzers Beach Oxidation Ponds	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	–	2,000	6,173	–
	Sewerage	Mdantsane Wastewater Treatment Works	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - N	0	0	–	3,622	–	–	–	–
	Sewerage	Mdantsane Wastewater Treatment Works	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - N	0	0	17,063	38,739	30,176	–	–	–
	Sewerage	Quinera Catchment Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - V	0	0	–	–	–	700	800	–
	Sewerage	Reston Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	2,500	15,000	15,000	–	–
	Sewerage	T4 Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - V	0	0	–	–	–	700	800	–
	Sewerage	T8 Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - V	0	0	–	–	–	700	800	–
	Sewerage	Upgrading Of First Creek Outfall Sewer	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	1,000	5,948	–	–	–
	Sewerage	Upgrading Of Second Creek Outfall Sewer	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	15,948	–	–	–
	Sewerage	Yellowwood Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	–	–	–	–
	Sewerage	Zone 10 Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - N	0	0	–	–	–	700	800	–
	Sewerage	Zone 15 Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - N	0	0	–	–	–	700	800	–
	Sewerage	Zone 16 Pump Station	01001002005002.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Reticalution	CITY METROPOLITAN MUNICIPALITY - N	0	0	–	–	–	700	800	–
	Sewerage	sho Kwt & Zwelithsha Bul Reg Sewer S	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	3,789	12,500	19,896	–	–	–
	Sewerage	commissioning Of Sludge Lagoons In Q	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	–	700	1,000	–
	Sewerage	Ducats Sanitation	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	2,000	2,224	–	–	–
	Sewerage	East Beach Gravity Sewer Upgrade	2001001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	4,800	3,800	3,800	–
	Sewerage	East Beach Gravity Sewer Upgrade	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	–	700	1,000	–
	Sewerage	East Beach Gravity Sewer Upgrade	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	8	–	–	–	2,000
	Sewerage	East Beach Gravity Sewer Upgrad	2001001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	7,533	–	–	–	–	–
	Sewerage	Hood Point Marine Outfall Sewer & Auxilia	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	1,259	–	5,179	–	–	–
	Sewerage	Instal GI Water Monit Bholes For WiWat	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - V	0	0	–	1,000	–	700	1,000	–
	Sewerage	hurfud Mdantsane Network Flood Damage	2001001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - N	0	0	–	12,000	–	–	–	–
	Sewerage	hurfud Mdantsane Network Flood Damage	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - N	0	0	–	–	5,500	–	–	–
	Sewerage	new Central Wastewater Treatment Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	–	–	–	–	–
	Sewerage	new Schomville W/Water Treatment Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	7,000	–	–	–	–
	Sewerage	new Westbank Inverted Siphon Valve	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	–	700	1,000	–
	Sewerage	Renewal Of Infrastructure - Treatment Works	2001001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - N	0	0	28,127	–	–	–	–	–
	Sewerage	Renewal Of Infrastructure - Pump Station	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	–	–	2,200	–
	Sewerage	Renewal Of Infrastructure - Pump Station	2001001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	2,508	2,408	4,000	–	–
	Sewerage	Renewal Of Infrastructure - Reticalution	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	4,200	3,200	4,200	–
	Sewerage	Renewal Of Infrastructure - Reticalution	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	–	–	2,000	–
	Sewerage	Renewal Of Infrastructure - Treatment Works	2001001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	–	4,659	3,659	3,053	–
	Sewerage	Renewal Of Infrastructure - Treatment Works	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	7,000	1,341	–	2,000	–
	Sewerage	Upgr Kildea Beach W/Water Treatment Work	2001001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	4,000	3,000	30,000	30,000	–
	Sewerage	Upgr Of Buffalo River Outfall Sewer In	2001001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	–	–	20,000	20,000	–
	Sewerage	Upgr Potsdam Wastewater Treatment Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - N	0	0	1,859	–	5,179	–	–	–
	Sewerage	Upgrad Dimbaza Wastewater Treatment Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	–	–	2,224	–	–
	Sewerage	Upgrading Of Dimbaza Outfall Sewer	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - I	0	0	–	–	–	10,000	10,000	–
	Sewerage	Upgrading Of Nahoon Bulk Outfall Sewer	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - C	0	0	–	3,000	–	–	–	–
	Sewerage	Upgrading Of Potsdam Wastewater Treatment Work	01001002005004.00	UPGRADING	competitive and responsive economic infrastr	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Sanitation Infrastructure	Outfall Sewers	CITY METROPOLITAN MUNICIPALITY - N	0	0	–	12,000	–	–	–	–
	Sewerage	West Bank Wastewater Treatment Work	2001002005002.000	NEW	competitive and responsive economic infrastr	Growth	ALLY INTEGR											

MBRR SA36 - Detailed capital budget per municipal vote (continued)

BUF Buffalo City - Supporting Table SA36 Detailed capital budget

R thousand													2025/26 Medium Term Revenue & Expenditure Framework				
	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Solid Waste Disposal (Landfill Sites)	OF PARKHOMES FOR NUS DEPOT (CHANGE ROOMS)	01001002002003_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	A GREEN CITY	Solid Waste Infrastructure	Depots	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	900	1,400	1,600
Solid Waste Disposal (Landfill Sites)	Refurbishment Of Transfer Stations	01001002002003_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Solid Waste Infrastructure	Waste Processing Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	153	900	1,400	1,600
Solid Waste Disposal (Landfill Sites)	Refurbishment Of Waste Management Facilities	01001002002003_00	UPGRADING	competitive and responsive economic infrastruc	Inclusion and Access	ALLY INTEGRATED /TRANSFORME	Solid Waste Infrastructure	Waste Processing Facilities	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	22,782	18,400	21,500
Solid Waste Disposal (Landfill Sites)	Acquisition Of Ldv's And 4 Ton Truck	PC001002005006_0	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	1,200	700	1,000
Solid Waste Disposal (Landfill Sites)	Acquisition Of Ldv's And 4 Ton Truck	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	3,500	-	-	-
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_0	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	44,500	30,700	31,000
Solid Waste Disposal (Landfill Sites)	Acquisition Of Refuse Compactor Trucks	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	15,700	-	-
Solid Waste Disposal (Landfill Sites)	urchase Bulk Containers & Removal Vehicle	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	3,000	-	-
Solid Waste Disposal (Landfill Sites)	urchase Bulk Containers With Removal	PC001002005006_0	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	1,200	700	1,000
Solid Waste Disposal (Landfill Sites)	urchase Bulk Containers With Removal	PC001002005006_000	NEW	competitive and responsive economic infrastruc	Growth	A WELL GOVERNED CITY	Sanitation Infrastructure	Capital Spares	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	2,000	-	-
Solid Waste Disposal (Landfill Sites)	Office Furn & Equipment (Directorate)	PC002003005_00040	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	118	500	500	2,000	500	500
Solid Waste Disposal (Landfill Sites)	Office Furn & Equipment (Directorate)	PC002003005_00040	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	-	-	419	-	-	-
Solid Waste Disposal (Landfill Sites)	Office Furn & Equipment (Directorate)	PC002003005_00040	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	171	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	Acqui Pl & Mach L/Fill Sites(Gard T/Star	PC002003009_00043	NEW	Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,106	1,200	700	1,000	1,000
Solid Waste Disposal (Landfill Sites)	acquis Chipping Mach Garden T/fer Star	PC002003009_00043	NEW	Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	1,800	1,400	1,500	1,500
Solid Waste Disposal (Landfill Sites)	Bulk Mains-Upgrade Water Networks	PC002003009_0	NEW	Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	797	-	-	-	-
Solid Waste Disposal (Landfill Sites)	Cons Transf Stat/Establish B/Back Cer	PC002003009_00043	NEW	Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	1,200	2,100	2,000
Solid Waste Disposal (Landfill Sites)	Constr Cell 3/4 & Ancill Works L/Fill Si	PC002003009_0	NEW	Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	6,525	-	-	-	-
Solid Waste Disposal (Landfill Sites)	Construct Cell 5 & 6 At Roundhill Landf	PC002003009_00043	NEW	Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	3,000	2,100	2,000
Solid Waste Disposal (Landfill Sites)	Develop Waste To Energy Projects	PC002003009_00043	NEW	Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	1,200	1,400	1,500
Solid Waste Disposal (Landfill Sites)	Fencing Of Transfer Station (Palisade F	PC002003009_00043	NEW	Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	500	3,000	1,400	1,500
Solid Waste Disposal (Landfill Sites)	Galvanised Street Litter Bins	PC002003009_00046	NEW	Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	2,000	1,200	1,400	1,500
Solid Waste Disposal (Landfill Sites)	P-Cnin Machinery & Equip	PC002003009_00016	NEW	Growth	A CONNECTED CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	243	300	1,050	1,000
Solid Waste Disposal (Landfill Sites)	Purchase Of Cambridge/Transfer Facilit	PC002003009_00044	NEW	Growth	A GREEN CITY	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	700	1,500	1,500
Solid Waste Disposal (Landfill Sites)	Bcm Fleet - Solid Waste Fleet And Plant	PC002003010_00007	NEW	Growth	A WELL GOVERNED CITY	Transport Assets	Transport Assets	Transport Assets	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	13,000	6,000	1,400	2,000
Solid Waste Disposal (Landfill Sites)	Refurbishment Of Sw&Em Offices	00200200200300100	UPGRADING	ent: effective and development-oriented public	Governance	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	3,000	700	1,000
Solid Waste Disposal (Landfill Sites)	Constr Waste Cells At Kwt Landfill Site	02003003001001_00	NEW	ent: effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - I	0	0	14,836	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	Development Of Beach Infrastructure	02003003001001_00	NEW	ent: effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	433	-	522	3,000	3,000	3,000
Solid Waste Disposal (Landfill Sites)	Upgr Garden Transfer Stations (Coastal)	02003003001001_00	NEW	ent: effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	6,000	6,000	6,000
Solid Waste Disposal (Landfill Sites)	Upgr Garden Transfer Stations (Coastal)	02003003001001_00	NEW	ent: effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	6,000	6,000	6,000
Solid Waste Disposal (Landfill Sites)	Upgr Garden Transfer Stations (Midland)	02003003001001_00	NEW	ent: effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - M	0	0	4,122	-	4,545	6,000	6,000	6,000
Solid Waste Disposal (Landfill Sites)	Upgrad Garden Transfer Stations (Inland)	02003003001001_00	NEW	ent: effective and development-oriented public	Growth	A GREEN CITY	Operational Buildings	Municipal Offices	CITY METROPOLITAN MUNICIPALITY - I	0	0	3,634	-	4,545	6,000	6,000	6,000
Tourism	Improve Access Road	0001001001006003	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	4,000	-	-	-
Tourism	Improve Access Road And Road Signag	0100100100106003	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - C	0	0	7,479	-	-	-	-	-
Tourism	Improve Access Road And Road Signag	0100100100106003_00	RENEWAL	competitive and responsive economic infrastruc	Inclusion and Access	N MUNICIPAL STRATEGIC OBJECT	Roads Infrastructure	Road Furniture	CITY METROPOLITAN MUNICIPALITY - I	0	0	869	-	-	-	-	-
Tourism	Do Not Use	0002001002001000_0	RENEWAL	ent: effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Galleries	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	(840)	1,200	2,100	1,500
Tourism	Extension Of Mdantsane Art Centre	0002001002001000_0	RENEWAL	ent: effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Galleries	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	-	1,200	700	1,000
Tourism	Mdantsane Art Centre	0002001002001000_0	RENEWAL	ent: effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Galleries	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	2,000	8,000	5,000	5,000	5,000
Tourism	Kiwane Resort Maintenance & Upgrade	0002002002001015	UPGRADING	ent: effective and development-oriented public	Inclusion and Access	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	446	38	600	1,000	1,000	1,000
Tourism	Kiwane Resort Plant & Equipm	PC002003005_0	NEW	ent: effective and development-oriented public	Growth	A WELL GOVERNED CITY	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - A	0	0	1,434	-	-	-	-	-
Tourism	Smme Incubator	PC002003005_00044	NEW	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	1,101	300	350	500	500
Tourism	Smme Incubator C/O	PC002003005_00044	NEW	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	830	-	-	-	-	-
Tourism	Smme Incubator: Sekunjalo Training Cen	PC002003005_00045	NEW	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	5,000	9,224	5,000	6,000	6,000
Tourism	Hydroponics And Pachhouse Project	PC002003009_00034	NEW	Growth	INNOVATIVE AND PRODUCTIVE CI	Machinery And Equipment	Machinery And Equipment	Machinery And Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	5,319	-	-	-	-
Tourism	Fort Jackson Junction Hub	02003002001002_00	NEW	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Centres	CITY METROPOLITAN MUNICIPALITY - V	0	0	601	5,000	5,224	10,000	10,000	10,000
Tourism	Tourism Hub	02003002001002_00	NEW	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Centres	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	505	1,500	2,100	1,500	1,500
Tourism	Film Studio Development	02003002001008_00	NEW	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Galleries	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	(60)	1,800	700	1,000	1,000
Tourism	Installation Of Recreational Facilities	02003002001014_00	NEW	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Public Open Space	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	-	-	1,200	1,050	1,000
Tourism	Construction Of Cabin Accommodation	02003002001015_00	NEW	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Nature Reserves	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	1,800	1,400	1,000
Tourism	Agri-Village	02003002001018_00	NEW	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Stalls	CITY METROPOLITAN MUNICIPALITY - V	0	0	3,384	7,819	8,170	10,000	10,355	10,355
Tourism	Informal Trade Infrastructure (Hawker St	02003002001018_00	NEW	ent: effective and development-oriented public	Growth	INNOVATIVE AND PRODUCTIVE CI	Community Facilities	Stalls	CITY METROPOLITAN MUNICIPALITY - V	0	0	2,575	9,000	9,403	10,000	11,000	11,000

MBRR SA36 - Detailed capital budget per municipal vote (continued)

BUF Buffalo City - Supporting Table SA36 Detailed capital budget

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	2025/26 Medium Term Revenue & Expenditure Framework				
													Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Town Planning, Building Regulations A	Survey Software	PC0022003004_0	NEW	ent; effective and development-oriented public	Growth	JALLY INTEGRATED /TRANSFORME	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	583	-	-	-	-	
Town Planning, Building Regulations A	Survey Software	PC0022003004_00005	NEW	ent; effective and development-oriented public	Growth	JALLY INTEGRATED /TRANSFORME	Computer Equipment	Computer Equipment	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	210	240	350	550	
Town Planning, Building Regulations A	Plotters	PC0022003005_0	NEW	ent; effective and development-oriented public	Growth	JALLY INTEGRATED /TRANSFORME	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	360	-	660	
Town Planning, Building Regulations A	Plotters	PC0022003005_00036	NEW	ent; effective and development-oriented public	Growth	JALLY INTEGRATED /TRANSFORME	Furniture And Office Equipment	Furniture And Office Equipment	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	210	-	-	-	
Town Planning, Building Regulations A	Upgrading Of Kwt Payments Hall	0200220030001002_0	UPGRADING	ent; effective and development-oriented public	Governance	A WELL GOVERNED CITY	Operational Buildings	Pay/Enquiry Points	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	490	1,500	
Town Planning, Building Regulations A	Aerial Photography And Mapping	0200220030001003_00	NEW	ent; effective and development-oriented public	Growth	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Building Plan Offices	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	250	300	700	770	
Water Distribution	Reservoirs East Coast Supply	01001001004003_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - C	0	0	5,290	9,000	7,403	5,000	5,000	
Water Distribution	Reservoirs-Pipe & W/Meter Repl In Bisho	01001001004003_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	12,200	5,700	5,850	5,850	
Water Distribution	Reservoirs-Pipe & W/Meter Replacement	01001001004003_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	3,000	3,067	5,053	
Water Distribution	Reservoirs-Pipe & W/Meter Replacement	01001001004003_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - M	0	0	1,593	2,638	5,000	4,000	4,000	
Water Distribution	Reservoirs-Pipe & W/Meter Replacement	01001001004003_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	3,866	-	4,300	4,300	
Water Distribution	Station-Pipe & W/Meter Repl In Bisho	01001001004004_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Pump Stations	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	3,500	5,250	5,250	
Water Distribution	Stonyana Dam & East Coast Water Supply	01001001004005_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Water Treatment Works	CITY METROPOLITAN MUNICIPALITY - C	0	0	20,633	18,128	15,940	5,000	5,000	
Water Distribution	Water Treatment Works-Pipe & W/Meter Repl Bisho	01001001004005_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Water Treatment Works	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	-	3,080	3,080	
Water Distribution	Water Treatment Works-Pipe & W/Meter Repl Bisho	01001001004005_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Water Treatment Works	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	3,134	-	3,960	3,960	
Water Distribution	Bulk-Pipe & Water Meter Repl In Mdantsa	01001001004006_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	3,000	5,000	5,000	
Water Distribution	Bulk-Pipe & Water Meter Repl In Mdantsa	01001001004006_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - M	0	0	3,879	1,994	5,000	4,000	4,000	
Water Distribution	Bulk-Pipe & Water Meter Replacement In Mdantsa	01001001004006_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,492	2,857	4,200	3,500	4,000	
Water Distribution	Bulk-Pipe And W/ Meter Repl In Bisho Kwa	01001001004006_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - I	0	0	4,671	-	-	3,500	4,000	
Water Distribution	Distr Points-Pipe & W/Meter Replac Bisho	01001001004008_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	7,167	-	-	
Water Distribution	Distr Points-Pipe & W/Meter Replac Bisho	01001001004008_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	7,723	8,000	3,500	4,000
Water Distribution	Distr Points-Pipe & W/Meter Replacement	01001001004008_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	-	-	3,000	5,000	5,000	
Water Distribution	Distr Points-Pipe & W/Meter Replacement	01001001004008_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - M	0	0	8,142	7,440	5,000	4,000	4,000	
Water Distribution	Distr Points-Pipe And Water Meter Replac	01001001004008_00	RENEWAL	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - C	0	0	2,491	2,998	4,800	3,500	4,000	
Water Distribution	Pump Station-Upgrade Water Networks	01001002004004_00	UPGRADING	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Pump Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	5,000	5,224	5,881	5,881	
Water Distribution	Second Creek Pump Station	01001002004004_00	UPGRADING	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Pump Stations	CITY METROPOLITAN MUNICIPALITY - C	0	0	-	-	-	-	-	
Water Distribution	Bulk Mains-Upgrade Water Networks	01001002004006_00	UPGRADING	competitive and responsive economic infrastruc	Indusion and Access	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - V	0	0	7,132	1,000	7,224	5,000	5,000	
Water Distribution	Dams And Weirs-Kwt & Bisho Infrastructure	01001002004001_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Dams And Weirs	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	-	3,314	3,976	5,976	
Water Distribution	Reservoirs-Water Backlogs	01001002004003_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Reservoirs	CITY METROPOLITAN MUNICIPALITY - V	0	0	7,213	-	4,224	4,403	4,403	
Water Distribution	Water Treatment Works-Kwt & Bisho Infrastructure	01001002004005_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Water Treatment Works	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	7,000	4,403	5,284	5,784	
Water Distribution	Bulk Mains-Kwt & Bisho Infrastructure	01001002004006_000	NEW	competitive and responsive economic infrastruc	Growth	A CONNECTED CITY	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - I	0	0	-	1,500	3,724	5,259	3,289	
Water Distribution	Bulk Mains-Water Backlogs	01001002004006_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - V	0	0	1,790	28,000	4,224	5,881	5,881	
Water Distribution	Water Mains-Infomral Settlements Inland	01001002004006_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Bulk Mains	CITY METROPOLITAN MUNICIPALITY - I	0	0	1,993	7,000	7,314	10,657	10,657	
Water Distribution	Alternative Water Supply	01001002004007_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	7,000	7,314	10,657	10,657	
Water Distribution	Distribution Mains- Informal Settlements	01001002004007_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution	CITY METROPOLITAN MUNICIPALITY - M	0	0	3,999	9,000	9,403	13,500	13,500	
Water Distribution	Distribution-Anahleke Water Supply	01001002004007_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution	CITY METROPOLITAN MUNICIPALITY - I	0	0	4,922	12,500	5,903	5,000	5,000	
Water Distribution	Water Supply- Informal Settlements Coast	01001002004007_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution	CITY METROPOLITAN MUNICIPALITY - C	0	0	6,397	8,000	8,358	10,269	10,269	
Water Distribution	Distribution Mains-Water Backlogs	01001002004008_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Distribution Points	CITY METROPOLITAN MUNICIPALITY - V	0	0	5,000	-	4,224	5,881	5,881	
Water Distribution	Demand Mangm - Water Conserv - Priv Stations	01001002004009_000	NEW	competitive and responsive economic infrastruc	Growth	JALLY INTEGRATED /TRANSFORME	Water Supply Infrastructure	Priv Stations	CITY METROPOLITAN MUNICIPALITY - V	0	0	6,247	6,000	4,269	4,634	7,634	
Water Distribution	Upgrading Of Laboratory	02003003001007_00	NEW	ent; effective and development-oriented public	Growth	JALLY INTEGRATED /TRANSFORME	Operational Buildings	Laboratories	CITY METROPOLITAN MUNICIPALITY - V	0	0	-	3,000	1,200	-	1,500	
Parent Capital expenditure													1,109,487	1,433,484	1,151,409	1,167,326	1,204,729
Entity Capital expenditure													-	-	-	-	-
Total Capital expenditure													1,109,487	1,433,484	1,151,409	1,167,326	1,204,729

References

Table 83: MBRR SA37 - Projects delayed from previous financial year

BUF Buffalo City - Supporting Table SA37 Projects delayed from previous financial years																		
R thousand													Previous target year to complete	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude			Original Budget	Full Year Forecast	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year+2 2027/28
Parent municipality: List all capital projects grouped by Function																		
Water Distribution	Umzonzana Dam & East Coast Water Supply	01001001004005_0	RENEWAL	Water supply infrastructure and services		Water supply infrastructure and services	Water Supply Infrastructure	Water Treatment Works	0 CITY METROPOLITAN MUNICIPALITY - CO	0	0	2016	20,633	18,128	15,940	5,000	5,000	
Water Distribution	Water Treatment Works-Pipe & Water Meter Rep	01001001004005_0	RENEWAL	Water supply infrastructure and services		Water supply infrastructure and services	Water Supply Infrastructure	Water Treatment Works	0 CITY METROPOLITAN MUNICIPALITY - INL	0	0	2016	-	-	-	3,080	3,080	
Water Distribution	Water Treatment Works-Pipe & Water Meter Rep	01001001004005_0	RENEWAL	Water supply infrastructure and services		Water supply infrastructure and services	Water Supply Infrastructure	Water Treatment Works	0 CITY METROPOLITAN MUNICIPALITY - CO	0	0	2016	-	3,134	-	3,960	3,960	
Entities: List all capital projects grouped by Entity																		
Entity Name Project name																		

2.14 LEGISLATION COMPLIANCE STATUS

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. Budget and Treasury Office

The Budget and Treasury Office was established in accordance with the MFMA requirements.

2. Budget

This draft MTREF budget has been developed in accordance with the requirements prescribed by the MFMA, Municipal Budget and Reporting Regulations, National Treasury and mSCOA Regulations. Budgets are being tabled and approved within the required legislative timeframes. The business plans and procurement plans of the budgeted projects are available, for easy monitoring these can be monitored at a Portfolio Committee level.

3. In-Year Reporting

Reporting to National Treasury and other transferring officers in electronic format is fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) includes monthly publishing of financial performance on the City's website. The monthly data string that agrees to the C-schedules gets uploaded on the National Treasury portal on a monthly basis.

Furthermore, there's full compliance with regards to quarterly (Section 52d) and mid-year reports (section 72) reports to Council, Provincial and National Treasury and other external stakeholders.

4. Municipal Entities

The City currently has only one entity i.e. Buffalo City Metropolitan Development Agency (BCMDA).

5. Internship Programme

The City is participating in the Municipal Financial Management Internship Programme (MFMIP) and has been continuously training interns. There are currently four interns that are undertaking the programme, all have been enrolled to the Municipal Finance and Supply Chain Management Programme that is prescribed as a minimum competency for middle management. Most interns that were previously on the MFMIP have been appointed within the City on completion of the program whilst others got employment opportunities elsewhere.

6. Budget Steering Committee

A Budget Steering Committee has been established in accordance with MBRR and is fully functional.

7. Audit Committee

An Audit Committee has been established and is fully functional. The committee reports quarterly to MPAC and Council on the effectiveness of governance, internal control and risk management.

8. Risk Management Committee

A Risk Management Committee has been established and is fully functional. The committee seats every quarter and whenever the need arises, reports are tabled to the audit committee on a quarterly basis as risk management is a standing item in all its meetings.

9. Municipal Public Accounts Committee

This committee ensures that the administration, municipal agencies and entities are held accountable for their management of municipal funds and assets, and to ensure the efficient and effective utilisation of council resources.

10. Disciplinary Board (Consequence Management in terms of Chapter 15 of the MFMA)

The Buffalo City Municipal Council has in accordance with Regulation 4(1) of the Financial Misconduct Regulations established a disciplinary board whose main task is to investigate allegations of financial misconduct in the municipality.

11. Service Delivery and Implementation Plan

The detail SDBIP document has been prepared as part of the Draft Revised 2025/2026 IDP and Draft MTREF budget preparation in compliance with MFMA, Section 53(1)(c).

12. Annual Report

The Annual Report is prepared in terms of the MFMA and National Treasury requirements.

13. National Treasury Minimum Competency Programme

BCMM senior management has already undergone training as required in the National Treasury Competency Programme; the programme is now being cascaded to junior managerial levels of staff. All subsequent appointments are required to complete the minimum competency requirements within a specified timeframe.

14. Policies

Policies are available on the BCMM website at www.buffalocity.gov.za

15. Councillors Remuneration

Remuneration of Councillors is determined by the Minister of Cooperative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the City's budget.

2.15 OTHER SUPPORTING DOCUMENTS

Table 84: MBRR Table SA1 – Supporting detail to consolidated budgeted financial performance

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
REVENUE ITEMS:										
Non-exchange revenue by source										
Exchange Revenue										
Total Property Rates	1 861 317	1 935 703	2 337 130	2 558 355	2 558 355	2 558 355	1 823 590	2 624 757	2 745 496	2 866 298
Less Revenue Foregone (<i>exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA</i>)	127 403	144 333	209 496	288 859	288 859	288 859	183 686	296 356	309 988	323 628
Net Property Rates	1 733 914	1 791 370	2 127 634	2 269 497	2 269 497	2 269 497	1 639 904	2 328 401	2 435 508	2 542 670
Exchange revenue service charges										
Service charges - Electricity										
Total Service charges - Electricity	2 250 488	2 179 537	2 433 692	2 945 526	2 945 526	2 945 526	2 216 361	3 320 786	3 498 781	3 715 355
Less Revenue Foregone (<i>in excess of 50 kwh per indigent household per month</i>)										
Less Cost of Free Basis Services (<i>50 kwh per indigent household per month</i>)	50 947	32 467	48 360	109 712	109 712	109 712	34 278	123 690	130 320	138 386
Net Service charges - Electricity	2 199 541	2 147 071	2 385 332	2 835 814	2 835 814	2 835 814	2 182 083	3 197 096	3 368 461	3 576 969
Service charges - Water										
Total Service charges - Water	1 478 457	974 239	1 161 054	1 156 311	1 156 311	1 156 311	809 239	1 269 630	1 352 664	1 441 128
Less Revenue Foregone (<i>in excess of 6 kilolitres per indigent household per month</i>)										
Less Cost of Free Basis Services (<i>6 kilolitres per indigent household per month</i>)	223 324	235 622	242 624	244 744	244 744	244 744	183 380	268 729	286 303	305 028
Net Service charges - Water	1 255 133	738 617	918 430	911 568	911 568	911 568	625 859	1 000 901	1 066 360	1 136 100
Service charges - Waste Water Management										
Total Service charges - Waste Water Management	543 864	566 149	622 966	712 273	712 273	712 273	472 758	746 462	781 546	815 934
Less Revenue Foregone (<i>in excess of free sanitation service to indigent households</i>)										
Less Cost of Free Basis Services (<i>free sanitation service to indigent households</i>)	73 090	83 918	63 848	108 893	108 893	108 893	53 620	114 120	119 484	124 741
Net Service charges - Waste Water Management	470 773	482 231	559 118	603 379	603 379	603 379	419 139	632 342	662 062	691 192
Service charges - Waste Management										
Total refuse removal revenue	521 025	548 215	581 072	720 312	720 312	720 312	443 067	754 887	790 366	825 142
Total landfill revenue										
Less Revenue Foregone (<i>in excess of one removal a week to indigent households</i>)										
Less Cost of Free Basis Services (<i>removed once a week to indigent households</i>)	133 479	149 818	110 124	184 535	184 535	184 535	92 386	193 393	202 482	211 391
Net Service charges - Waste Management	387 546	398 396	470 948	535 777	535 777	535 777	350 682	561 494	587 884	613 751

MBRR Table SA1 – Supporting detail to consolidated budgeted financial performance (continued)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
EXPENDITURE ITEMS:										
<u>Employee related costs</u>										
Basic Salaries and Wages	1 545 723	1 594 471	1 666 517	1 775 508	1 638 482	1 638 482	1 320 134	1 799 174	1 898 344	1 996 252
Pension and UIF Contributions	310 447	320 769	332 235	391 760	363 567	363 567	262 621	380 504	400 699	423 168
Medical Aid Contributions	113 459	114 916	121 653	178 847	145 842	145 842	94 327	154 385	162 645	171 834
Overtime	153 631	156 956	164 007	158 187	158 187	158 187	117 939	164 868	173 688	183 501
Performance Bonus	123 780	127 794	140 038	160 250	148 781	148 781	99 084	155 877	164 070	173 185
Motor Vehicle Allowance	40 488	43 014	46 613	54 903	51 092	51 092	38 691	53 661	56 528	59 719
Cellphone Allowance	4 594	4 586	4 447	4 637	4 650	4 650	3 333	4 885	5 146	5 437
Housing Allowances	10 988	11 662	11 862	23 097	16 046	16 046	9 819	17 516	18 450	19 490
Other benefits and allowances	42 260	45 559	12 782	46 331	48 080	48 080	36 725	50 499	53 200	56 206
Payments in lieu of leave	38 923	49 077	48 067	—	—	—	24 154	—	—	—
Long service awards	81 302	(20 730)	53 818	44 754	44 754	44 754	32 265	47 014	49 529	52 328
Post-retirement benefit obligations	21 991	(21 224)	49 488	43 551	31 157	31 157	1	42 011	44 259	48 759
Entertainment	—	—	—	—	—	—	—	—	—	—
Scarcity	35 341	36 710	39 070	44 170	44 170	44 170	30 050	46 401	48 883	51 645
Acting and post related allowance	13 476	12 054	12 603	11 658	11 688	11 688	10 370	12 278	12 935	13 666
In kind benefits	—	—	—	—	—	—	—	—	—	—
sub-total	2 536 403	2 475 613	2 703 201	2 937 654	2 706 497	2 706 497	2 079 512	2 929 071	3 088 377	3 255 191
<u>Less: Employees costs capitalised to PPE</u>										
Total Employee related costs	2 536 403	2 475 613	2 703 201	2 937 654	2 706 497	2 706 497	2 079 512	2 929 071	3 088 377	3 255 191
<u>Depreciation and amortisation</u>										
Depreciation of Property, Plant & Equipment	1 567 376	1 843 853	1 889 880	566 727	566 727	566 727	1 318 415	624 815	762 855	839 158
Lease amortisation	2 418	2 201	1 993	888	888	888	1 408	968	1 160	1 467
Capital asset impairment	3	—	52 608	—	—	—	—	—	—	—
Total Depreciation and amortisation	1 569 797	1 846 054	1 944 481	567 615	567 615	567 615	1 319 823	625 783	764 015	840 625
<u>Bulk purchases - electricity</u>										
Electricity bulk purchases	1 922 255	1 936 963	2 252 355	2 832 586	2 832 586	2 832 586	2 102 849	3 193 457	3 364 627	3 572 897
Total bulk purchases	1 922 255	1 936 963	2 252 355	2 832 586	2 832 586	2 832 586	2 102 849	3 193 457	3 364 627	3 572 897
<u>Transfers and grants</u>										
Cash transfers and grants	124 407	134 707	124 615	137 391	139 751	139 751	84 483	75 789	79 068	82 107
Non-cash transfers and grants	2 892	2 788	6 916	5 190	3 022	3 022	937	14 440	20 274	20 308
Total transfers and grants	127 299	137 495	131 531	142 581	142 772	142 772	85 421	90 229	99 342	102 415
<u>Contracted Services</u>										
Outsourced Services	77 694	112 329	114 576	114 756	170 688	170 688	102 148	156 840	175 559	179 653
Consultants and Professional Services	84 279	109 837	132 793	108 533	121 118	121 118	67 414	115 149	129 303	130 541
Contractors	433 124	476 465	603 601	730 948	848 371	848 371	387 586	848 167	834 763	894 174
Total contracted services	595 097	698 631	850 970	954 237	1 140 177	1 140 177	557 149	1 120 155	1 139 625	1 204 368
<u>Operational Costs</u>										
Collection costs	39 380	38 083	41 437	24 091	24 091	24 091	29 990	24 091	25 200	26 308
Contributions to 'other' provisions	—	—	—	—	—	—	—	—	—	—
Audit fees	23 294	25 753	23 917	24 862	24 862	24 862	24 729	24 862	25 936	27 011
Other Operational Costs	544 502	565 798	587 069	482 606	589 368	589 368	434 682	506 011	529 140	555 930
Total Operational Costs	607 177	629 635	652 423	531 559	638 321	638 321	489 401	554 964	580 275	609 250
Repairs and Maintenance by Expenditure Item										
Employee related costs	—	—	—	—	—	—	—	—	—	—
Inventory Consumed (Project Maintenance)	12 271	12 331	6 101	10 220	9 214	9 214	4 913	9 214	9 638	10 062
Contracted Services	369 833	412 519	465 778	522 004	486 710	486 710	277 798	472 710	494 166	516 538
Operational Costs	19 295	20 458	19 327	13 135	11 822	11 822	10 972	11 822	12 366	12 910
Total Repairs and Maintenance Expenditure	401 399	445 308	491 206	545 360	507 746	507 746	293 684	493 746	516 169	539 510
<u>Inventory Consumed</u>										
Inventory Consumed - Water	247 055	183 972	194 031	208 302	208 302	208 302	154 228	223 425	238 037	253 605
Inventory Consumed - Other	39 453	32 615	39 586	71 702	67 242	67 242	51 073	63 971	66 979	69 921
Total Inventory Consumed & Other Material	286 508	216 587	233 617	280 004	275 545	275 545	205 301	287 396	305 016	323 525

Table 85: MBRR Table SA2 – Matrix consolidated financial performance budget (revenue source/expenditure type and department)

BUF Buffalo City - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description	Ref	Vote 01 - Directorate - Executive Support Services	Vote 02 - Directorate - Municipal Manager	Vote 03 - Directorate - Human Settlement	Vote 04 - Directorate - Chief Financial Officer	Vote 05 - Directorate - Corporate Services	Vote 06 - Directorate - Infrastructure Services	Vote 07 - Directorate - Spatial Planning And Development	Vote 08 - Directorate - Health / Public Safety & Emergency	Vote 09 - Directorate - Municipal Services	Vote 10 - Directorate - Economic Development & Agencies	Vote 11 - Directorate - Solid Waste And Environmental	Vote 12 - Directorate - Sport, Recreation & Community	Vote 13 - Vote 13	Vote 14 - Vote 14	Vote 15 - Other	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity					77,187		3,119,909										3,197,096
Service charges - Water							1,000,901										1,000,901
Service charges - Waste Water Management							632,342										632,342
Service charges - Waste Management												561,494					561,494
Sale of Goods and Rendering of Services					1,876		423	24,238	98,204	-	457	9,299	25,196				159,693
Agency services									29,389	-	-						29,389
Interest																	-
Interest earned from Receivables					231,858		-					-					231,858
Interest earned from Current and Non Current Assets					68,853						1,731						70,584
Dividends																	-
Rent on Land																	-
Rental from Fixed Assets				124				13,373		-	4,243	-	7,566				25,306
Licence and permits																	-
Special rating levies																	-
Operational Revenue		-	-	-	17,673	851	29,659	365	3,789		61,773	23	282				114,415
Non-Exchange Revenue																	
Property rates					2,328,401												2,328,401
Surcharges and Taxes																	-
Fines, penalties and forfeits					1,636				7,906			9	557				10,108
Licences or permits									14,238		342		45				14,625
Transfer and subsidies - Operational		-	18,961	305,747	552,177	8,800	528,131	7,745	55,228		42,133	194,407	18,757				1,732,087
Interest					-		-					-					-
Fuel Levy					798,042												798,042
Operational Revenue							-					-					-
Total Revenue (excluding capital transfers and contributions)		-	18,961	305,872	4,077,703	9,651	5,311,366	45,721	208,755	-	110,678	765,232	52,403	-	-	-	10,906,341
Expenditure																	
Employee related costs		131,388	80,571	52,886	461,741	151,363	640,451	125,152	467,727	-	94,089	407,190	316,512				2,929,071
Remuneration of councillors		81,609															81,609
Bulk purchases - electricity							3,193,457										3,193,457
Inventory consumed					76,058		211,338				-						287,396
Debt impairment					625,784		1,079,719		42,090			144,305					1,891,898
Depreciation and amortisation		1,165	155	141	192	2,266	455,442	116,017	1,242		3,743	4,329	41,092				625,783
Interest					-		5,716	119	290		165	20	243				6,554
Contracted services		9,320	57,246	306,885	80,487	8,552	462,846	37,348	36,534		34,213	67,220	19,504				1,120,155
Transfers and subsidies		23,832							740		51,700		13,957				90,229
Irrecoverable debts written off																	-
Operational costs		38,848	31,646	2,577	130,644	71,577	108,525	18,825	10,832		18,371	91,902	31,215				554,964
Losses on disposal of Assets		-	-	-	-	-	-	-	-		-	-	-				-
Other Losses							123,348										123,348
Total Expenditure		286,162	169,618	362,489	1,374,907	233,757	6,280,843	297,461	559,456	-	202,281	714,966	422,523	-	-	-	10,904,465
Surplus/(Deficit)		(286,162)	(150,657)	(56,617)	2,702,796	(224,106)	(969,477)	(251,741)	(350,702)	-	(91,603)	50,266	(370,121)	-	-	-	1,876
Transfers and subsidies - capital (monetary allocations)			250	181,507	115	200	422,704	52,435	28,000		50,252	76,941	36,381				848,785
Transfers and subsidies - capital (in-kind)																	-
Surplus/(Deficit) after capital transfers & contributions		(286,162)	(150,407)	124,890	2,702,911	(223,906)	(546,773)	(199,306)	(322,702)	-	(41,351)	127,206	(333,740)	-	-	-	850,661

Table 86: MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
ASSETS										
<u>Trade and other receivables from exchange transactions</u>										
Electricity	886 531	932 240	1 024 058	2 395 078	1 624 533	1 624 533	1 357 972	2 113 885	2 679 254	3 244 622
Water	2 136 005	2 281 330	2 631 725	2 947 187	2 933 272	2 933 272	2 954 213	3 288 449	3 627 415	3 966 381
Waste	656 494	767 203	1 011 091	1 073 717	1 158 967	1 158 967	1 174 407	1 332 132	1 503 431	1 674 730
Waste Water	552 018	622 004	809 114	1 013 931	1 014 692	1 014 692	929 116	1 252 610	1 490 657	1 728 705
Other trade receivables from exchange transactions	385 126	346 102	412 006	489 707	507 035	507 035	459 096	580 668	656 088	731 508
Gross: Trade and other receivables from exchange transactions	4 616 174	4 948 880	5 887 993	7 919 620	7 238 498	7 238 498	6 874 804	8 567 744	9 956 845	11 345 946
Less: Impairment for debt	(2 599 156)	(2 776 960)	(3 505 010)	(4 816 817)	(4 388 819)	(4 388 819)	(3 987 880)	(5 665 991)	(6 898 006)	(8 137 026)
Impairment for Electricity	(508 870)	(558 654)	(733 421)	(1 664 516)	(1 328 588)	(1 328 588)	(1 099 600)	(2 025 412)	(2 697 183)	(3 372 881)
Impairment for Water	(1 296 957)	(1 399 934)	(1 674 551)	(1 780 212)	(1 878 816)	(1 878 816)	(1 702 758)	(2 118 436)	(2 349 441)	(2 581 796)
Impairment for Waste	(342 706)	(374 500)	(456 804)	(603 512)	(582 342)	(582 342)	(507 166)	(726 646)	(865 763)	(1 005 693)
Impairment for Waste Water	(301 464)	(329 927)	(409 689)	(587 835)	(550 448)	(550 448)	(475 332)	(712 961)	(869 631)	(1 027 216)
Impairment for other trade receivables from exchange transactions	(149 159)	(113 945)	(230 544)	(180 742)	(48 624)	(48 624)	(203 024)	(82 537)	(115 988)	(149 440)
Total net Trade and other receivables from Exchange Transactions	2 017 018	2 171 920	2 382 984	3 102 803	2 849 679	2 849 679	2 886 924	2 901 752	3 058 839	3 208 921
-										
<u>Receivables from non-exchange transactions</u>										
Property rates	1 281 612	1 439 493	1 842 351	2 493 946	2 415 307	2 415 307	2 134 968	2 973 965	3 517 424	4 060 883
Less: Impairment of Property rates	(668 189)	(769 989)	(968 618)	(1 763 112)	(1 543 227)	(1 543 227)	(1 248 230)	(2 047 431)	(2 544 775)	(3 042 119)
Net Property rates	613 423	669 504	873 733	730 835	872 080	872 080	886 738	926 533	972 649	1 018 764
Other receivables from non-exchange transactions	393 123	445 877	549 552	333 732	312 261	312 261	559 760	303 339	305 471	307 602
Impairment for other receivables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-
Net other receivables from non-exchange transactions	393 123	445 877	549 552	333 732	312 261	312 261	559 760	303 339	305 471	307 602
Total net Receivables from non-exchange transactions	1 006 547	1 115 381	1 423 285	1 064 567	1 184 341	1 184 341	1 446 498	1 229 872	1 278 119	1 326 367

MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position (continued)

Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Inventory										
Water										
Opening Balance	6 601	7 463	7 895	9 052	9 052	9 052	9 052	9 083	9 443	9 172
System Input Volume	247 916	270 304	312 789	415 650	415 650	415 650	230 106	428 149	435 247	450 815
Water Treatment Works			19 700	121 890	121 890	121 890	10 694	127 890	124 890	124 890
Bulk Purchases	247 916	270 304	293 088	293 760	293 760	293 760	219 412	300 259	310 357	325 925
Authorised Consumption	(247 055)	(183 972)	(194 031)	(208 302)	(208 302)	(208 302)	(154 228)	(223 425)	(238 037)	(253 605)
Billed Authorised Consumption	(247 055)	(156 266)	(174 628)	(176 302)	(176 302)	(176 302)	(140 867)	(189 825)	(202 757)	(218 325)
Billed Metered Consumption	(247 055)	(114 688)	(126 120)	(140 186)	(140 186)	(140 186)	(95 630)	(152 150)	(163 461)	(179 029)
Revenue Water	(247 055)	(114 688)	(126 120)	(140 186)	(140 186)	(140 186)	(95 630)	(152 150)	(163 461)	(179 029)
Billed Unmetered Consumption	–	(41 578)	(48 508)	(36 116)	(36 116)	(36 116)	(45 237)	(37 675)	(39 296)	(39 296)
Revenue Water		(41 578)	(48 508)	(36 116)	(36 116)	(36 116)	(45 237)	(37 675)	(39 296)	(39 296)
UnBilled Authorised Consumption	–	(27 706)	(19 403)	(32 000)	(32 000)	(32 000)	(13 361)	(33 600)	(35 280)	(35 280)
Unbilled Metered Consumption				–	–	–	–	–	–	–
Unbilled Unmetered Consumption		(27 706)	(19 403)	(32 000)	(32 000)	(32 000)	(13 361)	(33 600)	(35 280)	(35 280)
Water Losses	–	(85 900)	(117 601)	(207 316)	(207 316)	(207 316)	(57 263)	(204 364)	(197 481)	(197 481)
Apparent losses	–	(24 909)	(17 400)	(63 351)	(63 351)	(63 351)	(13 361)	(61 398)	(62 515)	(62 515)
Unauthorised Consumption		(24 909)	(17 400)	(63 351)	(63 351)	(63 351)	(13 361)	(61 398)	(62 515)	(62 515)
Customer Meter Inaccuracies				–	–	–	–	–	–	–
Real losses	–	(60 991)	(100 200)	(143 966)	(143 966)	(143 966)	(43 902)	(142 966)	(134 966)	(134 966)
Leakage on Transmission and Distribution Mains		(42 429)	(29 058)	(62 971)	(62 971)	(62 971)	(30 540)	(61 971)	(60 971)	(60 971)
Leakage and Overflows at Storage Tanks/Reservoirs				–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		(18 563)	(71 142)	(37 416)	(37 416)	(37 416)	(13 361)	(37 416)	(30 416)	(30 416)
Data Transfer and Management Errors				–	–	–	–	–	–	–
Unavoidable Annual Real Losses				(43 579)	(43 579)	(43 579)	–	(43 579)	(43 579)	(43 579)
Non-revenue Water	–	(113 607)	(137 004)	(239 317)	(239 317)	(239 317)	(70 624)	(237 964)	(232 761)	(232 761)
Correction of Prior period errors				–	–	–	–	–	–	–
Closing Balance Water	7 463	7 895	9 052	9 083	9 083	9 083	27 666	9 443	9 172	8 902

MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position (continued)

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
<u>Inventory</u>										
Consumables										
Standard Rated										
Opening Balance	27 166	34 019	38 540	57 031	57 031	57 031	57 031	61 789	64 013	67 144
Acquisitions	46 204	36 740	57 891	54 660	50 705	50 705	50 224	43 354	46 092	49 158
Issues	(38 911)	(32 592)	(38 424)	(49 445)	(45 490)	(45 490)	(51 073)	(40 651)	(42 458)	(45 399)
Adjustments	27	471	(469)	(457)	(457)	(457)	0	(480)	(504)	(504)
Closing balance - Consumables Standard Rated	34 019	38 540	57 031	61 789	61 789	61 789	56 172	64 013	67 144	70 399
Materials and Supplies										
Opening Balance	3 259	2 728	4 411	3 315	3 315	3 315	3 315	3 794	4 197	4 442
Acquisitions		1 746	79	22 780	22 276	22 276	–	23 771	24 816	24 816
Issues	(543)	(22)	(1 162)	(22 257)	(21 752)	(21 752)	–	(23 321)	(24 521)	(24 521)
Adjustments	14			–	–	–	–	–	–	–
Write-offs	(3)	(41)	(12)	(45)	(45)	(45)	–	(47)	(50)	(50)
Correction of Prior period errors				–	–	–	–	–	–	–
Closing balance - Materials and Supplies	2 728	4 411	3 315	3 794	3 794	3 794	3 315	4 197	4 442	4 688
Closing Balance - Inventory & Consumables	44 210	50 846	69 398	74 666	74 666	74 666	87 153	77 652	80 758	83 989

MBRR Table SA3 – Supporting detail to consolidated Statement of Financial Position (continued)

Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property, plant and equipment (PPE)										
PPE at cost/valuation (ex cl. finance leases)	45 450 526	47 715 607	53 443 911	51 301 036	55 337 857	55 337 857	54 023 416	56 956 858	58 586 657	60 255 222
Leases recognised as PPE	229 227	229 227	251 287	229 227	251 287	251 287	251 287	252 187	252 687	252 887
Less: Accumulated depreciation	21 212 127	23 058 832	23 237 015	26 957 972	25 238 359	25 238 359	24 555 430	27 323 760	29 496 747	31 657 322
Total Property, plant and equipment (PPE)	24 467 626	24 886 002	30 458 183	24 572 291	30 350 784	30 350 784	29 719 272	29 885 286	29 342 597	28 850 787
LIABILITIES										
Current liabilities - Borrowing										
Current portion of long-term liabilities	49 141	50 158	28 814	28 814	27 382	27 382	15 318	20 829	8 417	9 375
Total Current liabilities - Borrowing	49 141	50 158	28 814	28 814	27 382	27 382	15 318	20 829	8 417	9 375
Trade and other payables										
Trade and other payables from exchange transactions	1 210 128	1 805 990	1 712 378	1 588 787	1 408 629	1 408 629	1 432 736	1 309 949	1 258 108	1 189 523
Other trade payables from exchange transactions										
Trade payables from Non-ex change transactions: Unspent con	283 485	255 179	289 601	253 792	289 601	289 601	876 421	289 601	289 601	289 601
VAT	6 884 868	7 581 118	8 412 208	1 403 130	1 505 322	1 505 322	9 125 022	1 570 852	1 639 613	1 708 553
Total Trade and other payables	8 378 481	9 642 286	10 414 187	3 245 710	3 203 552	3 203 552	11 434 179	3 170 402	3 187 322	3 187 676
Non current liabilities - Financial liabilities										
Borrowing	138 854	88 696	79 794	50 980	52 412	52 412	64 324	33 878	25 462	16 086
Other financial liabilities	—	—	56	—	56	56	56	56	56	56
Total Non current liabilities - Financial liabilities	138 854	88 696	79 849	50 980	52 468	52 468	64 380	33 934	25 517	16 142
Provisions - non-current										
Retirement benefits	803 356	737 584	781 931	868 549	848 931	848 931	781 931	917 931	976 931	1 035 931
Refuse landfill site rehabilitation	99 083	89 746	111 144	86 746	109 144	109 144	111 144	106 644	104 144	101 643
Other	43 335	(22 235)	(11 368)	(9 554)	(10 368)	(10 368)	(11 368)	(9 368)	(8 368)	(7 368)
Total Provisions non-current	945 774	805 095	881 707	945 741	947 707	947 707	881 707	1 015 207	1 072 707	1 130 206
CHANGES IN NET ASSETS										
Accumulated surplus/(deficit)										
Accumulated surplus/(deficit) - opening balance	11 603 250	11 247 269	10 624 689	10 090 824	10 610 076	10 610 076	10 610 076	10 741 969	10 098 144	9 413 290
GRAP adjustments	—	—	—	—	—	—	—	—	—	—
Restated balance	11 603 250	11 247 269	10 624 689	10 090 824	10 610 076	10 610 076	10 610 076	10 741 969	10 098 144	9 413 290
Surplus/(Deficit)	(178 103)	(206 456)	(437 125)	794 009	916 139	916 139	115 296	850 661	872 399	926 833
Transfers to/from Reserves	—	—	—	—	—	—	—	—	—	—
Depreciation offsets	—	—	629 411	(1 434 247)	(1 434 247)	(1 434 247)	—	(1 494 485)	(1 557 254)	(1 557 254)
Other adjustments	(123 145)	(338 482)	(196 795)	650 000	650 000	650 000	0	—	—	—
Accumulated Surplus/(Deficit)	11 302 001	10 702 331	10 620 180	10 100 586	10 741 969	10 741 969	10 725 373	10 098 144	9 413 290	8 782 869
Reserves										
Revaluation	14 631 492	15 522 625	21 664 108	16 782 772	22 038 131	22 038 131	21 664 108	22 403 895	22 801 093	23 192 712
Total Reserves	14 631 492	15 522 625	21 664 108	16 782 772	22 038 131	22 038 131	21 664 108	22 403 895	22 801 093	23 192 712
TOTAL COMMUNITY WEALTH/EQUITY	25 933 494	26 224 957	32 284 288	26 883 358	32 780 100	32 780 100	32 389 481	32 502 040	32 214 383	31 975 582

Table 87: MBRR Table SA9 – Social, Economic and Demographic Statistics and Assumptions

BUF Buffalo City - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			705	724	781	910	-	-	943	943	975	1,009
Females aged 5 - 14			69	65	60	87	-	-	87	87	82	84
Males aged 5 - 14			69	66	62	87	-	-	87	87	82	85
Females aged 15 - 34			141	136	140	145	-	-	145	145	161	167
Males aged 15 - 34			128	146	134	143	-	-	143	143	159	164
Unemployment			158	112	100	100	-	-	100	100	100	100
Monthly household income (no. of households)	1, 12											
No income			55,253	26,938	38,023	38,023	-	-	38,023	38,023	38,023	39,324
R1 - R1 600			12,943	11,400	11,650	11,650	-	-	11,650	11,650	11,650	12,048
R1 601 - R3 200			36,684	17,362	15,660	15,660	-	-	15,660	15,660	15,660	16,196
R3 201 - R6 400			29,375	40,353	41,421	41,421	-	-	41,421	41,421	41,421	42,838
R6 401 - R12 800			22,768	32,546	38,047	38,047	-	-	38,047	38,047	38,047	39,348
R12 801 - R25 600			15,836	20,369	24,916	24,916	-	-	24,916	24,916	24,916	25,768
R25 601 - R51 200			19,986	15,156	19,986	19,986	-	-	19,986	19,986	19,986	20,670
R52 201 - R102 400			6,434	9,487	17,765	17,765	-	-	17,765	17,765	17,765	18,373
R102 401 - R204 800			1,593	4,847	11,058	11,058	-	-	11,058	11,058	11,058	11,436
R204 801 - R409 600			443	1,110	3,448	3,448	-	-	3,448	3,448	3,448	3,566
R409 601 - R819 200			564	506	918	918	-	-	918	918	918	949
> R819 200			169	449	668	668	-	-	668	668	668	691
Poverty profiles (no. of households)												
< R2 060 per household per month	13		-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Insert description	2											
Household/demographics (000)												
Number of people in municipal area			704,855	724,306	781,027	835	-	-	835	835	975	1,008
Number of poor people in municipal area												
Number of households in municipal area			191,046	208,389	223,568	253	-	-	253	253	253	262
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal			120,949	147,317	162,005	-	-	-	120,000	229,710	229,710	237,567
Informal			54,647	51,021	49,790	-	-	-	7,000	30,160	30,160	31,192
Total number of households			175,596	198,338	211,795	-	-	-	127,000	259,870	259,870	268,759
Dwellings provided by municipality	4		1,297	583	67	-	-	-	500	480	500	517
Dwellings provided by province/s			1,677	1,326	1,523	-	-	-	15	-	-	-
Dwellings provided by private sector	5		-	-	-	-	-	-	-	-	-	-
Total new housing dwellings			2,974	1,909	1,590	-	-	-	515	480	500	517

MBRR Table SA9 – Social, Economic and Demographic Statistics and Assumptions (continued)

BUF Buffalo City - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Economic	6											
Inflation/inflation outlook (CPIX)						5.2%	0.0%	0.0%	4.9%	4.4%	4.6%	2.5%
Interest rate - borrowing						9.9%	0.0%	0.0%	8.4%	8.4%	8.4%	8.4%
Interest rate - investment						3.3%	0.0%	0.0%	8.1%	7.3%	7.1%	7.0%
Remuneration increases						5.5%	0.0%	0.0%	5.9%	5.2%	5.3%	3.8%
Consumption growth (electricity)						0.8%	0.0%	0.0%	-4.0%	5.2%	5.2%	0.0%
Consumption growth (water)						1.2%	0.0%	0.0%	1.0%	1.0%	1.0%	1.0%
Collection rates	7											
Property tax/service charges						0.0%	0.0%	0.0%	77.0%	80.0%	81.0%	81.0%
Rental of facilities & equipment						0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%
Interest - external investments						0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%
Interest - debtors						0.0%	0.0%	0.0%	85.0%	85.0%	85.0%	85.0%
Revenue from agency services						0.0%	0.0%	0.0%	100.0%	100.0%	100.0%	100.0%

MBRR Table SA9 – Social, Economic and Demographic Statistics and Assumptions (continued)

BUF Buffalo City - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	8 10 9 10	Household service targets (000)									
		Water:									
		Piped water inside dwelling	124,066	–	–	123,566	123,566	123,566	123,050	123,050	123,050
		Piped water inside yard (but not in dwelling)	–	–	–	–	–	–	–	–	–
		Using public tap (at least min.service level)	127,290	–	–	141,008	141,008	141,008	142,524	142,524	142,524
		Other water supply (at least min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	251,356	–	–	264,574	264,574	264,574	265,574	265,574	265,574
		Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
		Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
		Below Minimum Service Level sub-total	2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
		Total number of households	253,477	–	–	268,438	268,438	268,438	268,438	267,438	266,438
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	166,262	–	–	155,014	155,014	155,014	176,210	176,210	176,210
		Flush toilet (with septic tank)	5,437	–	–	5,437	5,437	5,437	5,437	5,437	5,437
		Chemical toilet	3,544	–	–	3,544	3,544	3,544	3,544	3,544	3,544
		Pit toilet (ventilated)	53,175	–	–	54,445	54,445	54,445	60,655	61,655	62,655
		Other toilet provisions (> min.service level)	16,344	–	–	16,344	16,344	16,344	16,444	16,444	16,444
		Minimum Service Level and Above sub-total	244,762	–	–	234,784	234,784	234,784	262,290	263,290	264,490
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
		Total number of households	253,454	–	–	238,968	238,968	238,968	266,474	266,474	266,474
		Energy:									
		Electricity (at least min.service level)	6,000	5,164	4,963	4,977	4,977	4,977	4,977	4,977	4,977
		Electricity - prepaid (min.service level)	128,000	131,851	–	132,992	132,992	132,992	133,684	134,184	134,684
		Minimum Service Level and Above sub-total	134,000	137,015	4,963	137,969	137,969	137,969	138,661	139,161	139,661
		Electricity (< min.service level)	40,000	36,500	–	35,500	35,500	35,500	37,000	37,000	37,000
		Electricity - prepaid (< min. service level)	–	36,500	–	35,500	35,500	35,500	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	40,000	73,000	–	71,000	71,000	71,000	37,000	37,000	37,000
		Total number of households	174,000	210,015	4,963	208,969	208,969	208,969	175,661	176,161	176,661
		Refuse:									
		Removed at least once a week	157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
		Minimum Service Level and Above sub-total	157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
		Removed less frequently than once a week	2,012	–	–	2,012	2,012	2,012	2,012	2,012	2,012
		Using communal refuse dump	6,707	–	–	6,707	6,707	6,707	6,707	6,707	–
		Using own refuse dump	46,947	–	–	46,947	46,947	46,947	46,947	46,947	46,947
		Other rubbish disposal	3,130	–	–	3,130	3,130	3,130	3,130	3,130	3,130
		No rubbish disposal	7,154	–	–	7,154	7,154	7,154	7,154	7,154	7,154
		Below Minimum Service Level sub-total	65,950	–	–	65,950	65,950	65,950	65,950	65,950	59,243
		Total number of households	223,342	–	–	223,342	223,342	223,342	223,342	223,342	216,635

MBRR Table SA9 – Social, Economic and Demographic Statistics and Assumptions (continued)

BUF Buffalo City - Supporting Table SA9 Social, economic and demographic statistics and assumptions													
Description of economic indicator			Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Outcome
Municipal in-house services		Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
			<u>Household service targets (000)</u>										
			<u>Water:</u>										
			Piped water inside dwelling	124,066	–	–	123,566	123,566	123,566	123,050	123,050	123,050	
			Piped water inside yard (but not in dwelling)		–	–							
			Using public tap (at least min.service level)	127,290	–	–	141,008	141,008	141,008	142,524	142,524	142,524	
			Other water supply (at least min.service level)		–	–							
			Minimum Service Level and Above sub-total	251,356	–	–	264,574	264,574	264,574	265,574	265,574	265,574	
			Using public tap (< min.service level)		–	–							
			Other water supply (< min.service level)		–	–							
			No water supply	2,121	–	–	3,864	3,864	3,864	2,864	1,864	864	
			Below Minimum Service Level sub-total	2,121	–	–	3,864	3,864	3,864	2,864	1,864	864	
			Total number of households	253,477	–	–	268,438	268,438	268,438	268,438	267,438	268,438	
			<u>Sanitation/sewage:</u>										
			Flush toilet (connected to sewerage)	166,262	–	–	155,014	155,014	155,014	176,210	176,210	176,210	
			Flush toilet (with septic tank)	5,437	–	–	5,437	5,437	5,437	5,437	5,437	5,437	
			Chemical toilet	3,544	–	–	3,544	3,544	3,544	3,544	3,544	3,544	
			Pit toilet (ventilated)	53,175	–	–	54,445	54,445	54,445	60,655	61,655	62,855	
			Other toilet provisions (> min.service level)	16,344	–	–	16,344	16,344	16,344	16,444	16,444	16,444	
			Minimum Service Level and Above sub-total	244,762	–	–	234,784	234,784	234,784	262,290	263,290	264,900	
			Bucket toilet		–	–							
			Other toilet provisions (< min.service level)	8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984	
			No toilet provisions	–	–	–	–	–	–	–	–	–	
			Below Minimum Service Level sub-total	8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984	
			Total number of households	253,454	–	–	238,968	238,968	238,968	266,474	266,474	266,474	
			<u>Energy:</u>										
			Electricity (at least min.service level)	6,000	5,164	4,963	4,977	4,977	4,977	4,977	4,977	4,977	
			Electricity - prepaid (min.service level)	128,000	131,851	–	132,992	132,992	132,992	133,684	134,184	134,684	
			Minimum Service Level and Above sub-total	134,000	137,015	4,963	137,969	137,969	137,969	138,661	139,161	139,661	
			Electricity (< min.service level)	40,000	36,500	–	35,500	35,500	35,500	37,000	37,000	37,000	
			Electricity - prepaid (< min. service level)	–	36,500	–	35,500	35,500	35,500	–	–	–	
			Other energy sources		–	–							
			Below Minimum Service Level sub-total	40,000	73,000	–	71,000	71,000	71,000	37,000	37,000	37,000	
			Total number of households	174,000	210,015	4,963	208,969	208,969	208,969	175,661	176,161	176,661	
			<u>Refuse:</u>										
			Removed at least once a week	157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392	
			Minimum Service Level and Above sub-total	157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392	
			Removed less frequently than once a week	2,012	–	–	2,012	2,012	2,012	2,012	2,012	2,012	
			Using communal refuse dump	6,707	–	–	6,707	6,707	6,707	6,707	6,707	6,707	
			Using own refuse dump	46,947	–	–	46,947	46,947	46,947	46,947	46,947	46,947	
			Other rubbish disposal	3,130	–	–	3,130	3,130	3,130	3,130	3,130	3,130	
			No rubbish disposal	7,154	–	–	7,154	7,154	7,154	7,154	7,154	7,154	
			Below Minimum Service Level sub-total	65,950	–	–	65,950	65,950	65,950	59,243	59,243	59,243	
			Total number of households	223,342	–	–	223,342	223,342	223,342	223,342	223,342	216,335	
Municipal entity services		Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Detail of Free Basic Services (FBS) provided				2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Electricity		Ref.	<u>Location of households for each type of FBS</u>										
			Formal settlements - (50 kwh per indigent household per month Rands)	50,947,131	32,466,590	48,359,800	109,712,491	109,712,491	109,712,491	126,981,237	133,787,431	142,068,873	
			Number of HH receiving this type of FBS	–	–	–	68,694	68,694	68,694	71,194	73,694	78,256	
			Informal settlements (Rands)	–	–	–	6,219,644	6,219,644	6,219,644	6,219,644	6,779,412	7,199,058	
			Number of HH receiving this type of FBS	–	–	–	11,380	11,380	11,380	11,380	11,380	12,084	
			Total cost of FBS - Electricity for informal settlements	–	–	–	6,219,644	6,219,644	6,219,644	6,219,644	6,779,412	7,199,058	
Water		Ref.	<u>Location of households for each type of FBS</u>										
			Formal settlements - (6 kilolitre per indigent household per month Rands)	223,324,162	235,622,402	242,623,651	244,743,656	244,743,656	244,743,656	267,406,919	284,895,331	303,527,486	
			Number of HH receiving this type of FBS	–	–	–	47,821	47,821	47,821	50,321	52,725	56,275	
			Informal settlements (Rands)	–	–	–	73,603,481	73,603,481	73,603,481	80,321,269	87,321,269	93,321,269	
			Number of HH receiving this type of FBS	–	–	–	82,828	82,828	82,828	82,828	82,828	88,245	
			Informal settlements targeted for upgrading (Rands)	–	–	–	–	–	–	–	–	–	
			Total cost of FBS - Water for informal settlements	–	–	–	73,603,481	73,603,481	73,603,481	80,360,281	87,592,706	93,321,269	
Sanitation		Ref.	<u>Location of households for each type of FBS</u>										
			Formal settlements - (free sanitation service to indigent households)	73,090,235	83,918,364	63,847,997	108,893,492	108,893,492	108,893,492	114,120,380	119,484,037	124,741,335	
			Number of HH receiving this type of FBS	–	–	–	40,076	40,076	40,076	42,576	45,076	47,059	
			Informal settlements (Rands)	–	–	–	55,573,354	55,573,354	55,573,354	59,791,372	65,172,595	68,040,190	
			Number of HH receiving this type of FBS	–	–	–	43,928	43,928	43,928	43,928	43,928	45,861	
			Total cost of FBS - Sanitation for informal settlements	–	–	–	55,573,354	55,573,354	55,573,354	59,791,372	65,172,595	68,040,190	
Refuse Removal		Ref.	<u>Location of households for each type of FBS</u>										
			Formal settlements - (removed once a week to indigent households)	133,479,196	149,818,130	110,123,560	184,535,002	184,535,002	184,535,002	193,392,682	202,482,138	211,391,352	
			Number of HH receiving this type of FBS	–	–	–	43,928	43,928	43,928	45,861	48,861	51,352	
			Informal settlements (Rands)	–	–	–	186,879,147	186,879,147	186,879,147	201,063,274	219,158,969	228,801,938	
			Number of HH receiving this type of FBS	–	–	–	42,412	42,412	42,412	43,224	45,236	47,138	
			Total cost of FBS - Refuse Removal for informal settlements	–	–	–	186,879,147	186,879,147	186,879,147	201,063,274	219,158,969	228,801,938	

Table 88: MBRR Table SA13(a) – Service Tariffs by Category

BUF Buffalo City - Supporting Table SA13a Service Tariffs by category									
Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Property rates</u> <i>(rate in the Rand)</i>	1								
Residential properties		Market Value	-	-	-	0.0136	0.0151	0.0158	0.0165
Residential properties - vacant land		Vacant Land	0.0408	-	-	0.0408	0.0454	0.0475	0.0495
Farm properties - used		Market Value	-	-	-	0.0036	0.0037	0.0039	0.0040
Farm properties - not used		Market Value	0.0034	-	-	0.0036	0.0037	0.0039	0.0040
Industrial properties		Market Value	0.0340	-	-	0.0357	0.0371	0.0388	0.0405
Business and commercial properties		Market Value	0.0340	-	-	0.0357	0.0371	0.0388	0.0405
Public service infrastructure		Land	0.0340	-	-	0.0036	0.0037	0.0039	0.0040
Privately owned towns serviced by the owner		N/A	-	-	-	-	-	-	-
State trust land		Land	0.0409	-	-	0.4281	0.0454	0.0475	0.0495
<u>Exemptions, reductions and rebates</u> <i>(Rands)</i>									
<u>Residential properties</u>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			-	-	-	15,000	15,000	15,000	15,000
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption			-	-	-	22,904,801	24,004,232	25,084,422	25,711,533
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption			6,146,880	-	-	6,146,880	6,957,285	7,270,363	7,452,122
<u>Other rebates or exemptions</u>	2								
<u>Water tariffs</u>									
<u>Domestic</u>									
Water usage - life line tariff		7 - 10 kl	-	-	-	19	-	-	-
Water usage - Block 1 (c/kl)		11 - 20 kl	-	-	-	19	26	27	28
Water usage - Block 2 (c/kl)		21 - 30 kl	-	-	-	26	26	27	29
Water usage - Block 3 (c/kl)		21 - 30 kl	-	-	-	34	36	38	40
Water usage - Block 4 (c/kl)		N/A	-	-	-	-	47	49	52
Meter - IBT Block 1 (c/kwh)		0 - 50kwh - Indigent	2	-	-	2	3	3	3
Meter - IBT Block 2 (c/kwh)		0 - 50kwh - Non Indigent	2	-	-	2	3	3	4
Meter - IBT Block 3 (c/kwh)		51 - 350kwh - All Consumers	2	-	-	2	3	3	4
Meter - IBT Block 4 (c/kwh)		2,97802 351 - 600kwh - All	2	-	-	2	3	3	4
Meter - IBT Block 5 (c/kwh)		601 - >kwh - All Consumers	2	-	-	2	3	3	4
Prepaid - IBT Block 1 (c/kwh)		0 - 50kwh - Indigent	2	-	-	2	3	3	4
Prepaid - IBT Block 2 (c/kwh)		0 - 50kwh - Non Indigent	2	-	-	2	3	3	4
Prepaid - IBT Block 3 (c/kwh)		51 - 350kwh - All Consumers	2	-	-	2	3	3	4
Prepaid - IBT Block 4 (c/kwh)		351 - 600kwh - All Consumers	2	-	-	2	3	3	4
Prepaid - IBT Block 5 (c/kwh)		601 - >kwh - All Consumers	2	-	-	2	3	3	4
<u>Other</u>	2								
<u>Waste management tariffs</u>									
250l bin - once a week							1,060	1,108	1,157

Table 89: MBRR Table SA13(b) – Service Tariffs by Category – Explanatory

BUF Buffalo City - Supporting Table SA13b Service Tariffs by category - explanatory									
Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Exemptions, reductions and rebates</u> (Rands)									
Other R15 000 Threshold Rebate			-	-	-	-	15,000	15,000	15,000
Other Pensioners/Social Grants Rebate Or Exemption			-	-	-	-	24,004,232	25,084,422	25,711,533
Other Temporary Relief Rebate Or Exemption			-	-	-	-	-	-	-
Other Bona Fide Farmers Rebate Or Exemption			-	-	-	-	6,957,285	7,270,363	7,452,122
<u>Water tariffs</u>									
Other Water Usage - Life Line Tariff		0 - 6 kl	-	19	-	22	-	-	-
Other Water Usage - Block 1 (C/Kl)			-	-	-	-	26	27	28
Other Water Usage - Block 2 (C/Kl)			-	-	-	-	26	27	29
Other Water Usage - Block 3 (C/Kl)			-	-	-	-	36	38	40
Other Water Usage - Block 4 (C/Kl)			-	-	-	-	47	49	52
<u>Waste water tariffs</u>									
Small		-	-	-	-	-	-	-	-
Erf 0 - 300 M2		Erf 0 - 300 m2	-	-	-	102	1,490	1,559	1,627
Erf 301 - 400 M2		Erf 301 - 400 m2	-	-	-	162	2,366	2,475	2,583
Ordinary		Ordinary	-	-	-	284	4,146	4,337	4,528
Complex		Complex	-	-	-	257	3,753	3,925	4,098
Semi's		Semi's	-	-	-	284	4,146	4,337	4,528
Cluster Houses/Townhouses		Cluster Houses/Townhouses	-	-	-	352	5,132	5,368	5,604
Erf 401 - 800 M2		Erf 401 - 800 m2	-	-	-	422	6,168	6,451	6,735
Erf 801 - 1200 M2		Erf 801 - 1200 m2	-	-	-	456	6,653	6,959	7,266
Erf > 1200 M2		Erf > 1200 m2	-	-	-	497	7,250	7,584	7,918
<u>Electricity tariffs</u>									
Other Meter - lbt Block 1 (C/Kwh)			2	-	-	2	3	3	3
Other Meter - lbt Block 2 (C/Kwh)			2	-	-	2	3	3	4
Other Meter - lbt Block 3 (C/Kwh)			2	-	-	2	3	3	4
Other Meter - lbt Block 4 (C/Kwh)			2	-	-	2	3	3	4
Other Meter - lbt Block 5 (C/Kwh)			2	-	-	2	3	3	4
Other Prepaid - lbt Block 1 (C/Kwh)			2	-	-	2	3	3	4
Other Prepaid - lbt Block 2 (C/Kwh)			2	-	-	2	3	3	4
Other Prepaid - lbt Block 3 (C/Kwh)			2	-	-	2	3	3	4
Other Prepaid - lbt Block 4 (C/Kwh)			2	-	-	2	3	3	4
Other Prepaid - lbt Block 5 (C/Kwh)			2	-	-	2	3	3	4

Table 90: MBRR Table SA25 – Consolidated Budgeted Monthly Revenue and expenditure (Source and Type)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue															
Exchange Revenue															
Service charges - Electricity	255 951	255 951	255 951	255 951	224 529	287 373	255 951	193 107	287 373	161 685	444 482	318 795	3 197 096	3 368 461	3 576 969
Service charges - Water	80 022	80 022	80 022	80 022	69 863	90 181	80 022	59 704	90 181	49 545	140 977	100 340	1 000 901	1 066 360	1 136 100
Service charges - Waste Water Management	50 886	50 886	50 886	50 886	45 457	56 314	50 886	40 028	56 314	34 599	83 459	61 743	632 342	662 062	691 192
Service charges - Waste Management	46 791	46 791	46 791	46 791	46 791	46 791	46 791	46 791	46 791	46 791	46 791	46 791	561 494	587 884	613 751
Sale of Goods and Rendering of Services	10 912	16 303	9 115	10 912	10 912	10 912	10 912	10 912	10 912	12 709	27 085	18 100	159 693	167 039	174 389
Agency services	1 176	–	1 469	3 821	3 527	588	294	5 878	1 469	3 233	3 821	4 114	29 389	30 740	32 093
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	19 321	19 321	19 321	19 321	19 321	19 321	19 321	19 321	19 321	19 321	19 321	19 322	231 858	242 523	253 194
Interest earned from Current and Non Current Assets	5 882	5 882	5 882	5 882	5 882	5 882	5 882	5 882	5 882	5 882	5 882	5 882	70 584	73 693	77 011
Dividends	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	2 404	2 227	2 227	1 517	2 404	2 404	2 227	1 517	2 050	2 050	2 404	1 872	25 306	26 470	27 635
Licence and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Special rating levies	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue	5 568	7 399	5 568	6 484	7 399	9 229	9 229	7 399	6 484	7 399	24 789	17 467	114 415	120 885	127 582
Non-Exchange Revenue															
Property rates	194 033	194 033	194 033	194 033	194 033	194 033	194 033	194 033	194 033	194 033	194 033	194 033	2 328 401	2 435 508	2 542 670
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	905	905	623	811	905	811	905	1 374	1 093	1 093	436	248	10 108	10 573	11 038
Licences or permits	795	1 176	1 176	1 049	1 176	1 940	1 304	1 176	1 049	1 176	1 558	1 049	14 625	15 298	15 971
Transfer and subsidies - Operational	496 616	20 300	35 185	35 185	35 185	437 077	50 070	35 185	317 998	50 070	124 494	94 724	1 732 087	1 758 698	1 851 994
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy	66 504	66 504	66 504	66 504	66 504	66 504	66 504	66 504	66 504	66 504	66 504	66 504	798 042	822 919	847 918
Operational Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	1 237 766	767 700	774 754	779 168	733 888	1 229 361	794 330	688 811	1 107 453	656 089	1 186 036	950 986	10 906 341	11 389 114	11 979 507
Expenditure															
Employee related costs	244 087	244 087	244 087	244 087	244 087	244 095	244 087	244 095	244 087	244 087	244 103	244 077	2 929 071	3 088 377	3 255 191
Remuneration of councillors	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	6 801	81 609	85 975	90 833
Bulk purchases - electricity	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	266 121	3 193 457	3 364 627	3 572 897
Inventory consumed	23 929	23 991	23 807	24 235	23 746	23 623	24 297	23 807	24 113	23 868	24 113	23 867	287 396	305 016	323 525
Debt impairment	157 658	157 658	157 658	157 658	157 658	157 658	157 658	157 658	157 658	157 658	157 658	157 658	1 891 898	1 823 862	1 834 379
Depreciation and amortisation	52 149	52 149	52 149	52 149	52 149	52 149	52 149	52 149	52 149	52 149	52 149	52 147	625 783	764 015	840 625
Interest	546	546	546	546	546	546	546	546	546	546	546	546	6 554	4 672	3 291
Contracted services	70 033	88 438	92 120	88 438	88 438	88 438	73 714	84 757	88 438	77 395	154 698	125 246	1 120 155	1 139 625	1 204 368
Transfers and subsidies	7 539	7 507	7 507	7 515	7 517	7 515	7 527	7 515	7 547	7 507	7 523	7 516	90 229	99 342	102 415
Irrecoverable debts written off	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs	46 291	46 682	46 551	46 161	46 291	46 161	46 291	46 226	46 161	46 161	46 030	45 959	554 964	580 275	609 250
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses	10 279	10 279	10 279	10 279	10 279	10 279	10 279	10 279	10 279	10 279	10 279	10 279	123 348	131 415	140 009
Total Expenditure	885 433	904 259	907 626	903 991	903 633	903 387	889 470	899 954	903 900	892 572	970 022	940 217	10 904 465	11 387 201	11 976 783
Surplus/(Deficit)	352 332	(136 559)	(132 872)	(124 823)	(169 746)	325 974	(95 140)	(211 143)	203 553	(236 483)	216 014	10 769	1 876	1 913	2 724
Transfers and subsidies - capital (monetary allocations)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)	46 028	50 660	59 924	69 188	64 556	73 820	92 348	46 028	55 292	46 028	124 772	120 141	848 785	870 486	924 109
Surplus/(Deficit) after capital transfers & contributions	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833
Income Tax	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833
Share of Surplus/Deficit attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833

Table 91: MBRR Table SA26 – Consolidated Budgeted Monthly Revenue and expenditure (Municipal Vote)

Description	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote															
Vote 01 - Directorate - Executive Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 02 - Directorate - Municipal Manager	6 075	10	205	210	207	5 332	412	197	3 805	387	1 377	996	19 211	19 880	19 880
Vote 03 - Directorate - Human Settlement	99 452	8 625	15 151	18 776	16 967	98 762	30 751	9 700	68 339	12 599	57 933	50 324	487 379	441 461	487 086
Vote 04 - Directorate - Chief Financial Officer	469 118	293 115	298 150	298 378	297 894	448 434	304 438	297 299	403 850	302 105	339 154	323 881	4 075 817	4 256 387	4 434 820
Vote 05 - Directorate - Corporate Services	2 867	68	139	147	156	2 549	261	156	1 819	244	845	601	9 851	10 690	10 929
Vote 06 - Directorate - Infrastructure Services	573 212	407 262	416 828	422 022	373 539	614 287	440 427	317 419	561 360	276 371	767 039	566 304	5 736 071	6 038 075	6 389 303
Vote 07 - Directorate - Spatial Planning And Development	6 110	7 075	6 837	7 282	7 585	8 324	9 660	5 446	6 580	6 089	14 582	12 586	98 155	89 015	95 308
Vote 08 - Directorate - Health / Public Safety & Emergency Services	28 956	15 146	10 751	14 695	14 643	27 376	12 164	17 381	23 069	16 583	32 700	23 290	236 755	246 791	257 490
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	20 424	9 479	9 038	9 267	9 874	20 537	10 985	9 661	16 344	10 159	19 598	15 563	160 931	170 969	180 676
Vote 11 - Directorate - Solid Waste And Environmental Management	70 181	70 181	70 181	70 181	70 181	70 181	70 181	70 181	70 181	70 181	70 181	70 181	842 173	883 520	922 086
Vote 12 - Directorate - Sport, Recreation & Community Development	7 399	7 399	7 399	7 399	7 399	7 399	7 399	7 399	7 399	7 399	7 399	7 399	88 783	102 813	106 040
Total Revenue by Vote	1 283 794	818 360	834 678	848 356	798 444	1 303 181	886 678	734 839	1 162 745	702 117	1 310 808	1 071 126	11 755 126	12 259 600	12 903 617
Expenditure by Vote to be appropriated															
Vote 01 - Directorate - Executive Support Services	24 126	24 179	24 193	24 192	24 185	24 181	24 137	24 167	24 221	24 126	24 503	24 354	290 564	305 258	321 149
Vote 02 - Directorate - Municipal Manager	14 252	14 345	14 326	14 260	14 276	14 253	14 262	14 261	14 259	14 240	14 331	14 274	171 341	182 343	187 642
Vote 03 - Directorate - Human Settlement	17 050	27 674	29 798	27 675	27 673	27 673	19 177	25 549	27 675	21 299	65 920	48 921	366 084	311 019	350 338
Vote 04 - Directorate - Chief Financial Officer	102 068	102 118	102 123	102 125	102 111	102 116	102 087	102 111	102 121	102 086	102 313	102 209	1 225 589	1 232 582	1 269 906
Vote 05 - Directorate - Corporate Services	19 974	20 443	20 480	20 307	20 338	20 303	20 049	20 248	20 306	20 085	21 589	20 983	245 107	258 817	272 127
Vote 06 - Directorate - Infrastructure Services	524 078	529 785	530 807	529 935	529 636	529 561	525 436	528 539	529 860	526 308	550 274	541 047	6 375 267	6 704 136	7 064 144
Vote 07 - Directorate - Spatial Planning And Development	22 937	24 042	24 244	24 066	24 019	24 007	23 192	23 805	24 054	23 371	28 012	26 227	291 975	313 981	336 357
Vote 08 - Directorate - Health / Public Safety & Emergency Services	46 626	47 008	47 044	47 060	46 957	46 931	46 777	46 896	47 034	46 761	48 366	47 721	565 180	592 420	626 025
Vote 09 - Directorate - Municipal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies	16 805	17 144	17 091	16 852	16 919	16 843	16 834	16 860	16 850	16 777	17 195	16 967	203 138	233 123	242 257
Vote 11 - Directorate - Solid Waste And Environmental Management	60 489	60 489	60 489	60 489	60 489	60 489	60 489	60 489	60 489	60 489	60 489	60 486	725 860	773 837	803 209
Vote 12 - Directorate - Sport, Recreation & Community Development	37 030	37 030	37 030	37 030	37 030	37 030	37 030	37 030	37 030	37 030	37 030	37 027	444 359	479 685	503 627
Total Expenditure by Vote	885 433	904 259	907 626	903 991	903 633	903 387	889 470	899 954	903 900	892 572	970 022	940 217	10 904 465	11 387 201	11 976 783
Surplus/(Deficit) before assoc.	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833
Income Tax													-	-	-
Share of Surplus/Deficit attributable to Minorities	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	(10 279)	113 069	-	-	-
Intercompany/Parent subsidiary transactions													-	-	-
Surplus/(Deficit)	388 081	(96 178)	(83 227)	(65 914)	(115 469)	389 515	(13 071)	(175 394)	248 566	(200 734)	330 507	243 978	850 661	872 399	926 833

Table 92: MBRR Table SA27 – Consolidated Budgeted Monthly Revenue and expenditure (Functional Classification)

Description R thousand	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional															
Governance and administration	480 600	295 615	300 915	300 686	300 797	458 854	307 532	299 603	411 778	305 040	343 917	327 665	4 133 003	4 305 779	4 487 302
Executive and council	6 075	10	205	210	207	5 332	412	197	3 805	387	1 377	996	19 211	19 880	19 880
Finance and administration	474 525	295 605	300 711	300 476	300 590	453 523	307 121	299 406	407 973	304 653	342 540	326 669	4 113 792	4 285 900	4 467 422
Internal audit	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety	136 308	31 671	33 802	41 370	39 510	134 038	50 815	34 982	99 309	37 083	98 533	81 515	818 936	798 349	857 913
Community and social services	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	96 169	82 446	85 182
Sport and recreation	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	2 216	26 592	55 608	57 110
Public safety	26 623	12 812	8 418	12 361	12 309	25 043	9 831	15 048	20 736	14 250	30 367	20 957	208 755	218 791	228 490
Housing	99 452	8 625	15 151	18 776	16 967	98 762	30 751	9 700	68 339	12 599	57 933	50 324	487 379	441 461	487 086
Health	3	3	3	3	3	3	3	3	3	3	3	3	42	44	46
Economic and environmental services	18 753	8 594	9 518	11 295	10 611	22 109	15 733	7 381	15 930	8 038	25 673	22 706	176 342	183 192	192 668
Planning and development	17 406	6 784	6 912	7 828	7 542	18 156	10 101	5 991	13 722	6 647	16 733	14 359	132 182	136 661	144 408
Road transport	1 347	1 810	2 606	3 468	3 070	3 953	5 632	1 390	2 208	1 390	8 940	8 347	44 160	46 531	48 260
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services	641 545	475 132	483 901	488 234	440 149	680 014	504 475	385 708	628 831	344 660	827 778	627 637	6 528 064	6 867 779	7 255 832
Energy sources	294 226	258 135	260 332	262 140	230 872	325 960	267 943	197 025	312 755	167 453	468 013	339 880	3 384 732	3 561 289	3 779 632
Water management	170 817	87 291	91 495	93 089	82 146	175 225	99 714	68 815	150 944	61 292	179 542	132 773	1 393 141	1 486 798	1 574 631
Waste water management	106 823	60 027	62 395	63 326	57 452	109 149	67 139	50 188	95 452	46 236	110 544	85 305	943 037	943 456	986 779
Waste management	69 680	69 680	69 680	69 680	69 680	69 680	69 680	69 680	69 680	69 680	69 680	69 680	836 154	876 236	914 789
Other	6 588	7 348	6 541	6 770	7 377	8 165	8 122	7 165	6 898	7 296	14 906	11 603	98 780	104 500	109 902
Total Revenue - Functional	1 283 794	818 360	834 678	848 356	798 444	1 303 181	886 678	734 839	1 162 745	702 117	1 310 808	1 071 126	11 755 126	12 259 600	12 903 617
Expenditure - Functional															
Governance and administration	177 318	179 572	179 899	179 406	179 363	179 287	177 802	178 932	179 412	178 059	186 927	183 448	2 159 426	2 225 850	2 316 753
Executive and council	28 902	29 046	29 041	28 973	28 983	28 956	28 922	28 950	29 001	28 889	29 346	29 146	348 155	368 207	383 453
Finance and administration	147 037	149 146	149 479	149 053	149 000	148 952	147 501	148 603	149 031	147 790	156 198	152 922	1 794 712	1 840 233	1 914 970
Internal audit	1 379	1 380	1 380	1 380	1 380	1 379	1 380	1 380	1 380	1 379	1 383	1 381	16 560	17 410	18 330
Community and public safety	115 745	126 752	128 911	126 805	126 699	126 673	118 023	124 514	126 778	120 129	166 355	148 706	1 556 091	1 581 604	1 688 734
Community and social services	13 920	13 969	13 978	13 970	13 968	13 967	13 931	13 958	13 969	13 939	14 145	14 065	167 779	177 240	187 453
Sport and recreation	34 219	34 219	34 219	34 219	34 219	34 219	34 219	34 219	34 219	34 219	34 219	34 216	410 624	448 971	470 790
Public safety	45 908	46 242	46 268	46 293	46 192	46 166	46 049	46 140	46 268	46 024	47 424	46 858	555 832	582 553	615 203
Housing	17 050	27 674	29 798	27 675	27 673	27 673	19 177	25 549	27 675	21 299	65 920	48 921	366 084	311 019	350 338
Health	4 648	4 648	4 648	4 648	4 648	4 648	4 648	4 648	4 648	4 648	4 648	4 647	55 772	61 820	64 949
Economic and environmental services	61 300	62 781	62 912	62 544	62 501	62 397	61 637	62 229	62 515	61 709	66 922	64 832	754 279	836 754	898 901
Planning and development	21 945	22 384	22 337	22 110	22 141	22 056	22 020	22 067	22 099	21 951	22 788	22 388	266 286	281 624	300 984
Road transport	39 355	40 397	40 576	40 434	40 360	40 341	39 617	40 162	40 415	39 759	44 134	42 443	487 993	555 130	597 917
Environmental protection	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services	519 320	523 306	524 039	523 385	523 226	523 186	520 232	522 453	523 345	520 886	537 624	531 194	6 292 196	6 574 705	6 899 116
Energy sources	362 614	363 602	363 788	363 616	363 588	363 581	362 832	363 394	363 609	363 004	367 153	365 563	4 366 345	4 554 230	4 799 775
Water management	75 474	76 273	76 408	76 305	76 242	76 226	75 680	76 091	76 289	75 783	79 136	77 838	917 343	961 930	1 008 888
Waste water management	35 782	37 981	38 394	38 015	37 947	37 930	36 271	37 517	37 998	36 649	45 885	42 345	462 715	483 187	495 987
Waste management	45 450	45 450	45 450	45 450	45 450	45 450	45 450	45 450	45 450	45 450	45 450	45 448	545 393	575 358	594 466
Other	11 751	11 848	11 864	11 851	11 844	11 843	11 776	11 826	11 850	11 789	12 194	12 036	142 473	168 288	173 280
Total Expenditure - Functional	885 433	904 259	907 626	903 991	903 633	903 387	889 470	899 954	903 900	892 572	970 022	940 217	10 904 465	11 387 201	11 976 783
Surplus/(Deficit) before assoc.	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	398 360	(85 899)	(72 948)	(55 635)	(105 190)	399 794	(2 792)	(165 115)	258 845	(190 455)	340 786	130 909	850 661	872 399	926 833

Table 93: MBRR Table SA31 – Aggregated Entity Budget

[illegible]

Table 94: MBRR Table SA32 – List of External Mechanisms

BUF Buffalo City - Supporting Table SA32 List of external mechanisms					
External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Alliance Energy	M	36	Other Energy Sources	30 August 2026	730
East London Golf Club	M	600	Recreational Purposes	31 August 2025	0
Stirling High School	M	360	Sportsfields	31 January 2025	53
Global Credit Rating	Yrs		Appointment of a credit rating institution (2024/25 to 2026/27) for a period of three years	2 February 2027	689
Actisol 209	Yrs	3	Support for the update of the BCMM annual tariff book (2024/25 to 2026/27) for a period of three years.	11 December 2027	3,486
Standard Bank	Yrs	5	Provision of banking services for Buffalo City Metropolitan Municipality for a period of five years	01 October 2029	104,933
CDR Technical Services	Yrs	3	Operation and Maintenance of Electrical Substations and Switch Houses in Mdantsane For Three Years	14 May 2027	12,605
TM Consortium JV Muleka SA	Yrs	3	Provision of Internal Services and Construction of Top Structure- Potsdam Ikwezi Block 1 Housing 656 Units- Completion Contract	14 May 2027	173,904
Sinclair Gersahn Troskie Construction	Yrs	2	Construction of Berlin Fire Station	14 May 2027	14,761
Handsome T.Sigudu Trading	Yrs	2	Construction of a swimming pool,paving and fencing at Gonubie Caravan Park	17 April 2026	1,806
Zamunzi Construction	Yrs	2	Conversion of NU6 Mdantsane SCM Building into Municipal health offices	17 April 2026	2,983
Excellect 281 cc	Yrs	3	Mdantsane bulk water supply to Butterstrip/Needs Camp/Noera Villages:Remainder Phase 5 Part 1A	6 February 2027	41,956
Mpelwane Development Projects	Yrs	3	Additions and alterations to Mdantsane arts centre	11 March 2027	11,473
Thoba Mkgisa and Associates	Mths	3	Township establishment : Sonwabiso settlement	6 February 2026	831
Fourways Consultants	Mths	3	Township establishment : Nompumelelo overflow settlement	6 February 2026	882
Alliance Energy	Mths	12	Issuing of energy performance certificate for BCMM buildings over 1000m2 by accredited service providers Sanas 1544:2014 energy performance certificate inspection body (EPCIB)	08 September 2025	730
Tshani Consulting	Yrs	3	Formulation of the Amalinda - Cambridge local spatial development framework	28 February 2026	569
Ezuluweni Civils and Construction	Yrs	3	Provision of internal services and construction of top structure Cambridge West CNIP victims housing project 275 units - Completion contract	03 July 2027	110,816
KM26 Projects	Yrs	3	supply,deliver and construction of hydroponics.	28 August 2027	11,073
Alomia Construction	Yrs	3	supply,deliver and construction of hydroponics.	28 August 2027	11,361
Vargaon (Pty) Ltd	Y	3	Supply,Implementation Of Organisational Culture Change Management System For A Period Of Three Years	30 August 2026	9,639
SKG Africa (Pty) Ltd	Mths	12	Provision for Office accommodation for a period of twelve (12) months with an option to extend	05 December 2025	17,429
LVB Consulting	Yrs	1	Supply, Delivery, Installation of Two (2) 180 KVA Back Up Generator For Braelyn Traffic Services and KWT Traffic Services	15 May 2025	1,607
Morgan Creek Properties 158 Pty Ltd	Mths	12	Provision for Office Accommodation: Buffalo City Metropolitan Municipality (Directorate of Finance-Revenue Management Head office)	21 May 2025	9,554

2.16 BUDGET TABLES OF THE PARENT MUNICIPALITY

The tables of the parent municipality, as required in terms of section 9 of the MBRR, are presented in the ten main budget tables on the following pages.

Table 95: MBRR Table A1 – Budget Summary

BUF Buffalo City - Table A1 Budget Summary										
Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,490,625	2,328,401	2,435,508	2,542,670
Service charges	4,312,993	3,766,315	4,333,829	4,886,537	4,886,537	4,886,537	3,287,133	5,391,833	5,684,767	6,018,012
Investment revenue	32,364	46,543	49,944	24,000	24,000	24,000	43,799	68,853	71,883	75,117
Transfer and subsidies - Operational	1,052,872	1,192,439	1,375,567	1,548,937	1,679,332	1,679,332	1,323,938	1,695,511	1,720,268	1,811,965
Other own revenue	1,062,838	1,252,506	1,456,580	1,316,955	1,316,955	1,316,955	1,257,394	1,361,077	1,411,854	1,462,766
Total Revenue (excluding capital transfers and contributions)	8,194,980	8,049,172	9,343,555	10,045,926	10,176,321	10,176,321	7,402,889	10,845,676	11,324,279	11,910,530
Employee costs	2,510,297	2,432,021	2,657,488	2,888,238	2,657,080	2,657,080	1,821,714	2,890,349	3,046,453	3,210,665
Remuneration of councillors	64,683	66,749	68,967	77,686	77,686	77,686	48,645	81,609	85,975	90,833
Depreciation and amortisation	1,568,683	1,845,225	1,943,398	567,097	567,097	567,097	1,319,380	624,823	762,955	839,465
Interest	20,684	16,075	46,184	8,964	8,964	8,964	6,273	6,551	4,669	3,286
Inventory consumed and bulk purchases	2,208,763	2,153,527	2,485,973	3,109,422	3,104,962	3,104,962	2,286,374	3,480,854	3,669,643	3,896,422
Transfers and subsidies	127,078	137,495	131,531	142,581	142,772	142,772	85,151	90,229	99,342	102,415
Other expenditure	2,564,252	2,283,616	3,270,961	3,246,743	3,612,563	3,612,563	2,140,721	3,669,384	3,653,328	3,764,720
Total Expenditure	9,064,440	8,934,709	10,604,501	10,040,730	10,171,125	10,171,125	7,708,257	10,843,799	11,322,365	11,907,806
Surplus/(Deficit)	(869,459)	(885,536)	(1,260,946)	5,196	5,196	5,196	(305,368)	1,876	1,913	2,724
Transfers and subsidies - capital (monetary allocations)	686,636	732,602	838,435	788,563	910,693	910,693	289,733	847,300	868,852	922,312
Transfers and subsidies - capital (in-kind)	2,294	4,160	22,409	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(180,530)	(148,774)	(400,102)	793,759	915,889	915,889	(15,635)	849,176	870,766	925,037
Share of Surplus/Deficit attributable to Associate	(29,869)	20,143	(40,750)	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(210,399)	(128,631)	(440,852)	793,759	915,889	915,889	(15,635)	849,176	870,766	925,037

MBRR Table A1 – Budget Summary (continued)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands									
<u>Capital expenditure & funds sources</u>									
Capital expenditure	1 407 884	1 425 678	1 109 487	1 230 865	1 433 484	1 433 484	1 151 409	1 167 326	1 204 729
Transfers recognised - capital	624 464	696 267	763 360	788 563	910 693	910 693	847 300	868 852	922 312
Borrowing	11 727	–	–	–	–	–	–	–	–
Internally generated funds	771 693	729 410	346 128	442 302	522 791	522 791	304 108	298 474	282 417
Total sources of capital funds	1 407 884	1 425 678	1 109 487	1 230 865	1 433 484	1 433 484	1 151 409	1 167 326	1 204 729
<u>Financial position</u>									
Total current assets	10 152 552	11 169 191	12 481 782	5 890 921	5 871 211	5 871 211	6 073 264	6 359 935	6 632 416
Total non current assets	25 668 573	26 074 236	31 713 205	25 804 714	31 638 857	31 638 857	31 192 956	30 671 388	30 199 579
Total current liabilities	8 865 399	10 171 137	10 993 173	3 816 903	3 780 719	3 780 719	3 737 974	3 741 667	3 742 024
Total non current liabilities	1 084 628	893 792	961 501	996 721	1 000 119	1 000 119	1 049 141	1 098 224	1 146 348
Community wealth/Equity	25 925 793	26 229 135	32 283 719	26 896 743	32 765 960	32 765 960	32 479 106	32 191 431	31 943 622
<u>Cash flows</u>									
Net cash from (used) operating	4 251 130	4 854 408	3 398 504	1 353 365	1 623 357	1 623 357	1 366 895	1 395 706	1 419 287
Net cash from (used) investing	(1 407 168)	(889 831)	(849 045)	(1 231 115)	(1 433 734)	(1 433 734)	(1 324 793)	(1 342 693)	(1 385 665)
Net cash from (used) financing	(45 191)	(49 174)	(33 279)	(25 540)	(25 540)	(25 540)	(21 746)	(17 323)	(4 910)
Cash/cash equivalents at the year end	3 924 850	4 592 427	3 176 169	823 692	847 846	847 846	868 203	903 893	932 605
<u>Cash backing/surplus reconciliation</u>									
Cash and investments available	678 130	658 716	697 950	791 916	816 071	816 071	868 203	903 893	932 605
Application of cash and investments	834 955	688 653	1 089 223	1 483 478	1 361 605	1 361 605	(2 086 082)	(1 284 300)	(2 694 037)
Balance - surplus (shortfall)	(156 825)	(29 937)	(391 273)	(691 562)	(545 534)	(545 534)	2 954 285	2 188 194	3 626 641
<u>Asset management</u>									
Asset register summary (WDV)	20 296 986	20 711 422	28 531 114	18 767 862	27 502 998	27 502 998	(1 166 611)	15 175 030	(1 205 976)
Depreciation	1 568 683	1 845 225	1 943 398	567 097	567 097	567 097	624 823	762 955	839 465
Renewal and Upgrading of Existing Assets	797 993	819 730	704 473	598 691	784 742	784 742	509 527	528 438	575 406
Repairs and Maintenance	401 390	444 633	491 187	525 070	487 456	487 456	487 456	509 879	532 314
<u>Free services</u>									
Cost of Free Basic Services provided	480 841	501 825	464 955	970 160	970 160	970 160	1 049 336	1 119 353	1 179 092
Revenue cost of free services provided	127 530	144 333	209 496	288 911	288 911	288 911	296 411	309 988	323 628
<u>Households below minimum service level</u>									
Water:	2	–	–	4	4	4	3	2	1
Sanitation/sew erage:	9	–	–	4	4	4	4	3	2
Energy :	40	73	–	71	71	71	37	37	37
Refuse:	66	–	–	66	66	66	66	66	59

Table 96: MBRR Table A2 – Budgeted Financial Performance (revenue and expenditure by function classification)

Functional Classification Description R thousand	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional									
<i>Governance and administration</i>	3 130 086	3 391 704	3 891 617	3 956 821	3 949 181	3 949 181	4 135 004	4 307 887	4 489 540
Executive and council	27 407	17 681	16 453	18 375	18 375	18 375	19 211	19 880	19 880
Finance and administration	3 102 680	3 374 023	3 875 164	3 938 446	3 930 806	3 930 806	4 115 793	4 288 008	4 469 661
Internal audit	—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>	450 333	476 459	665 015	634 896	692 461	692 461	818 936	798 349	857 913
Community and social services	25 320	36 199	48 429	42 890	42 890	42 890	96 169	82 446	85 182
Sport and recreation	8 435	30 490	21 540	25 473	25 473	25 473	26 592	55 608	57 110
Public safety	179 714	175 322	250 816	199 114	199 114	199 114	208 755	218 791	228 490
Housing	236 851	234 412	344 201	367 380	424 945	424 945	487 379	441 461	487 086
Health	13	36	30	40	40	40	42	44	46
<i>Economic and environmental services</i>	234 001	292 912	367 501	212 413	421 358	421 358	114 192	116 723	121 894
Planning and development	86 022	87 891	96 881	97 344	105 344	105 344	70 032	70 192	73 634
Road transport	147 979	205 021	270 619	115 069	316 014	316 014	44 160	46 531	48 260
Environmental protection	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	4 990 728	4 561 481	5 205 903	5 881 245	5 878 245	5 878 245	6 526 064	6 865 671	7 253 594
Energy sources	2 248 953	2 270 135	2 529 773	2 950 267	2 950 267	2 950 267	3 382 732	3 559 181	3 777 394
Water management	1 541 833	1 041 864	1 228 507	1 301 669	1 301 669	1 301 669	1 393 141	1 486 798	1 574 631
Waste water management	650 803	654 251	752 105	848 194	860 194	860 194	914 037	943 456	986 779
Waste management	549 140	595 231	695 519	781 115	766 115	766 115	836 154	876 236	914 789
<i>Other</i>	78 761	63 379	74 363	149 113	145 768	145 768	98 780	104 500	109 902
Total Revenue - Functional	8 883 910	8 785 934	10 204 399	10 834 489	11 087 014	11 087 014	11 692 976	12 193 131	12 832 842
Expenditure - Functional									
<i>Governance and administration</i>	1 671 206	1 619 984	1 787 576	1 962 433	1 982 804	1 982 804	2 227 987	2 298 405	2 390 694
Executive and council	346 993	343 206	332 776	335 556	342 110	342 110	346 786	366 779	381 904
Finance and administration	1 313 214	1 266 032	1 442 422	1 610 868	1 625 283	1 625 283	1 865 283	1 914 892	1 991 175
Internal audit	10 998	10 747	12 378	16 009	15 412	15 412	15 918	16 734	17 616
<i>Community and public safety</i>	1 211 276	1 272 478	1 417 446	1 360 634	1 396 780	1 396 780	1 537 809	1 562 849	1 667 396
Community and social services	178 875	182 051	179 720	168 003	155 940	155 940	157 217	166 179	175 584
Sport and recreation	435 689	463 698	455 749	401 787	393 818	393 818	405 407	443 934	464 194
Public safety	496 627	512 818	572 370	537 338	536 896	536 896	556 427	583 158	615 782
Housing	48 631	62 493	159 294	197 194	254 758	254 758	363 464	308 261	347 419
Health	51 454	51 418	50 313	56 311	55 367	55 367	55 294	61 316	64 417
<i>Economic and environmental services</i>	1 097 826	1 276 430	1 023 422	683 516	724 750	724 750	672 805	752 888	795 470
Planning and development	203 702	247 503	242 779	194 074	186 521	186 521	210 174	222 509	235 489
Road transport	894 124	1 028 927	780 643	489 441	538 230	538 230	462 631	530 379	559 981
Environmental protection	—	—	—	—	—	—	—	—	—
<i>Trading services</i>	4 999 525	4 755 593	6 226 384	5 851 359	5 878 548	5 878 548	6 262 333	6 539 487	6 880 590
Energy sources	2 708 470	2 632 649	3 734 117	3 937 555	3 868 677	3 868 677	4 387 448	4 577 599	4 819 298
Water management	1 230 632	1 092 492	1 311 918	918 661	927 789	927 789	864 860	901 028	970 096
Waste water management	526 763	484 560	521 101	450 304	465 737	465 737	465 922	486 936	498 451
Waste management	533 661	545 891	659 249	544 840	616 346	616 346	544 104	573 924	592 744
<i>Other</i>	137 726	129 459	212 235	182 789	188 241	188 241	142 866	168 736	173 656
Total Expenditure - Functional	9 117 559	9 053 944	10 667 064	10 040 730	10 171 125	10 171 125	10 843 799	11 322 365	11 907 806
Surplus/(Deficit) for the year	(233 649)	(268 010)	(462 665)	793 759	915 889	915 889	849 176	870 766	925 037

Table 97: MBRR Table A3 – Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
Revenue by Vote									
Vote 01 - Directorate - Executive Support Services	191	976	407	–	360	360	–	–	–
Vote 02 - Directorate - Municipal Manager	27 415	16 861	16 087	18 375	18 375	18 375	19 211	19 880	19 880
Vote 03 - Directorate - Human Settlement	236 851	234 412	344 201	367 380	424 945	424 945	487 379	441 461	487 086
Vote 04 - Directorate - Chief Financial Officer	3 035 621	3 318 304	3 816 846	3 899 172	3 899 172	3 899 172	4 077 818	4 258 495	4 437 058
Vote 05 - Directorate - Corporate Services	12 451	15 857	15 378	11 816	11 816	11 816	9 851	10 690	10 929
Vote 06 - Directorate - Infrastructure Services	4 589 568	4 171 271	4 781 003	5 215 199	5 428 144	5 428 144	5 734 070	6 035 967	6 387 064
Vote 07 - Directorate - Spatial Planning And Development	140 429	127 597	139 780	124 802	124 802	124 802	98 155	89 015	95 308
Vote 08 - Directorate - Health / Public Safety & Emergency Services	179 714	175 322	250 816	199 114	199 114	199 114	236 755	246 791	257 490
Vote 09 - Directorate - Municipal Services	–	–	–	–	–	–	–	–	–
Vote 10 - Directorate - Economic Development & Agencies	78 761	63 379	74 363	149 113	145 768	145 768	98 780	104 500	109 902
Vote 11 - Directorate - Solid Waste And Environmental Management	549 405	608 930	700 990	786 876	771 876	771 876	842 173	883 520	922 086
Vote 12 - Directorate - Sport, Recreation & Community Development	33 503	53 025	64 528	62 642	62 642	62 642	88 783	102 813	106 040
Total Revenue by Vote	8 883 910	8 785 934	10 204 399	10 834 489	11 087 014	11 087 014	11 692 976	12 193 131	12 832 842
Expenditure by Vote to be appropriated									
Vote 01 - Directorate - Executive Support Services	278 459	298 497	271 921	278 584	279 918	279 918	288 716	303 325	319 067
Vote 02 - Directorate - Municipal Manager	148 509	140 606	166 466	153 045	167 776	167 776	170 076	181 012	186 231
Vote 03 - Directorate - Human Settlement	48 283	62 157	158 914	197 194	254 349	254 349	363 464	308 261	347 419
Vote 04 - Directorate - Chief Financial Officer	752 638	687 709	908 158	1 129 338	1 149 582	1 149 582	1 301 331	1 311 822	1 353 355
Vote 05 - Directorate - Corporate Services	243 555	249 145	244 017	242 880	230 493	230 493	234 313	247 475	260 065
Vote 06 - Directorate - Infrastructure Services	5 493 492	5 368 171	6 474 630	5 867 858	5 913 488	5 913 488	6 324 467	6 649 186	7 012 408
Vote 07 - Directorate - Spatial Planning And Development	356 036	400 339	354 348	280 763	264 330	264 330	300 118	324 035	342 885
Vote 08 - Directorate - Health / Public Safety & Emergency Services	501 899	517 102	577 714	546 230	542 952	542 952	565 779	593 029	626 607
Vote 09 - Directorate - Municipal Services	–	–	–	–	–	–	–	–	–
Vote 10 - Directorate - Economic Development & Agencies	130 371	122 128	203 929	182 789	181 290	181 290	142 866	168 736	173 656
Vote 11 - Directorate - Solid Waste And Environmental Management	695 442	697 797	807 351	722 702	777 493	777 493	722 473	770 195	799 148
Vote 12 - Directorate - Sport, Recreation & Community Development	468 558	510 292	499 615	439 348	409 454	409 454	430 197	465 288	486 966
Total Expenditure by Vote	9 117 241	9 053 944	10 667 064	10 040 730	10 171 125	10 171 125	10 843 799	11 322 365	11 907 806
Surplus/(Deficit) for the year	(233 331)	(268 010)	(462 665)	793 759	915 889	915 889	849 176	870 766	925 037

Table 98: MBRR Table A4 – Budgeted Financial Performance (revenue and expenditure by source and type)

BUF Buffalo City - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	2,199,541	2,147,071	2,385,332	2,835,814	2,835,814	2,835,814	2,020,743	3,197,096	3,368,461	3,576,969
Service charges - Water	2	1,255,133	738,617	918,430	911,568	911,568	911,568	567,871	1,000,901	1,066,360	1,136,100
Service charges - Waste Water Management	2	470,773	482,231	559,118	603,379	603,379	603,379	380,651	632,342	662,062	691,192
Service charges - Waste Management	2	387,546	398,396	470,948	535,777	535,777	535,777	317,868	561,494	587,884	613,751
Sale of Goods and Rendering of Services		109,848	109,051	123,512	153,110	153,110	153,110	83,255	159,693	167,039	174,389
Agency services		23,879	21,871	18,764	28,177	28,177	28,177	22,196	29,389	30,740	32,093
Interest											
Interest earned from Receivables		176,561	300,755	389,110	222,299	222,299	222,299	234,985	231,858	242,523	253,194
Interest earned from Current and Non Current Assets		32,364	46,543	49,944	24,000	24,000	24,000	43,799	68,853	71,883	75,117
Dividends											
Rent on Land											
Rental from Fixed Assets		21,116	24,501	23,136	24,263	24,263	24,263	24,262	25,306	26,470	27,635
Licence and permits											
Special rating levies											
Operational Revenue		690,281	48,395	57,464	88,261	88,261	88,261	52,465	92,056	96,291	100,528
Non-Exchange Revenue											
Property rates	2	1,733,914	1,791,370	2,127,634	2,269,497	2,269,497	2,269,497	1,490,625	2,328,401	2,435,508	2,542,670
Surcharges and Taxes											
Fines, penalties and forfeits		12,408	6,974	65,438	9,691	9,691	9,691	9,171	10,108	10,573	11,038
Licences or permits		12,128	12,216	13,698	14,022	14,022	14,022	12,210	14,625	15,298	15,971
Transfer and subsidies - Operational		1,052,872	1,192,439	1,375,567	1,548,937	1,679,332	1,679,332	1,323,938	1,695,511	1,720,268	1,811,965
Interest		-	-	-	-	-	-	3,882	-	-	-
Fuel Levy		-	719,203	741,926	777,132	777,132	777,132	777,132	798,042	822,919	847,918
Operational Revenue		-	-	-	-	-	-	36,625	-	-	-
Gains on disposal of Assets		1,264	409	113	-	-	-	1,211	-	-	-
Other Gains		15,354	9,131	23,419	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		8,194,980	8,049,172	9,343,555	10,045,926	10,176,321	10,176,321	7,402,889	10,845,676	11,324,279	11,910,530
Expenditure											
Employee related costs	2	2,510,297	2,432,021	2,657,488	2,888,238	2,657,080	2,657,080	1,821,714	2,890,349	3,046,453	3,210,665
Remuneration of councillors	2	64,683	66,749	68,967	77,686	77,686	77,686	48,645	81,609	85,975	90,833
Bulk purchases - electricity	2	1,922,255	1,936,963	2,252,355	2,832,586	2,832,586	2,832,586	2,102,849	3,193,457	3,364,627	3,572,897
Inventory consumed	8	286,508	216,564	233,617	276,836	272,376	272,376	183,524	287,396	305,016	323,525
Debt impairment	3	1,385,422	897,828	1,336,718	1,681,728	1,754,847	1,754,847	1,088,108	1,891,898	1,823,862	1,834,379
Depreciation and amortisation		1,568,683	1,845,225	1,943,398	567,097	567,097	567,097	1,319,380	624,823	762,955	839,465
Interest		20,684	16,075	46,184	8,964	8,964	8,964	6,273	6,551	4,669	3,286
Contracted services		576,630	679,193	842,268	927,019	1,112,958	1,112,958	511,355	1,107,737	1,126,707	1,190,244
Transfers and subsidies		127,078	137,495	131,531	142,581	142,772	142,772	85,151	90,229	99,342	102,415
Irrecoverable debts written off		-	-	-	-	-	-	3,668	-	-	-
Operational costs		600,898	620,292	644,302	522,997	629,759	629,759	472,797	546,401	571,345	600,088
Losses on disposal of Assets		793	-	299,177	-	-	-	-	-	-	-
Other Losses		508	86,303	148,496	114,999	114,999	114,999	64,792	123,348	131,415	140,009
Total Expenditure		9,064,440	8,934,709	10,604,501	10,040,730	10,171,125	10,171,125	7,768,257	10,843,799	11,322,365	11,907,806
Surplus/(Deficit)		(869,459)	(885,536)	(1,260,946)	5,196	5,196	5,196	(305,368)	1,876	1,913	2,724
Transfers and subsidies - capital (monetary allocations)	6	686,636	732,602	838,435	788,563	910,693	910,693	289,733	847,300	868,852	922,312
Transfers and subsidies - capital (in-kind)	6	2,294	4,160	22,409	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(180,530)	(148,774)	(400,102)	793,759	915,889	915,889	(15,635)	849,176	870,766	925,037
Income Tax											
Surplus/(Deficit) after income tax		(180,530)	(148,774)	(400,102)	793,759	915,889	915,889	(15,635)	849,176	870,766	925,037
Share of Surplus/Deficit attributable to Joint Venture											
Share of Surplus/Deficit attributable to Minorities											
Surplus/(Deficit) attributable to municipality		(180,530)	(148,774)	(400,102)	793,759	915,889	915,889	(15,635)	849,176	870,766	925,037
Share of Surplus/Deficit attributable to Associate	7	(29,869)	20,143	(40,750)	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions											
Surplus/(Deficit) for the year	1	(210,399)	(128,631)	(440,852)	793,759	915,889	915,889	(15,635)	849,176	870,766	925,037

Table 99: MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 01 - Directorate - Executive Support Services		5,369	934	228	500	1,040	1,040	275	2,500	2,500	2,500
Vote 02 - Directorate - Municipal Manager		2,946	221	151	9,650	18,076	18,076	5,969	3,750	4,500	4,000
Vote 03 - Directorate - Human Settlement		214,662	207,333	218,118	225,927	227,227	227,227	99,966	182,007	194,331	204,450
Vote 04 - Directorate - Chief Financial Officer		205,433	227,675	44,679	78,058	98,577	98,577	31,998	58,015	50,115	16,615
Vote 05 - Directorate - Corporate Services		4,494	10,216	4,845	16,700	18,625	18,625	4,748	10,900	12,250	10,200
Vote 06 - Directorate - Infrastructure Services		653,787	724,479	620,152	650,863	801,060	801,060	317,891	545,443	558,564	603,899
Vote 07 - Directorate - Spatial Planning And Development		115,477	91,858	84,011	81,908	82,183	82,183	34,992	54,435	48,832	56,467
Vote 08 - Directorate - Health / Public Safety & Emergency Services		8,836	16,833	13,228	18,050	45,697	45,697	5,420	54,300	51,950	47,000
Vote 09 - Directorate - Municipal Services		-	-	-	-	-	-	-	-	-	-
Vote 10 - Directorate - Economic Development & Agencies		140,130	58,581	32,255	42,889	44,632	44,632	10,526	59,467	54,800	57,855
Vote 11 - Directorate - Solid Waste And Environmental Management		13,027	37,124	39,606	80,470	61,258	61,258	23,241	117,941	113,450	119,900
Vote 12 - Directorate - Sport, Recreation & Community Development		43,723	50,424	52,215	25,850	35,109	35,109	13,502	62,651	76,034	81,843
Capital multi-year expenditure sub-total	7	1,407,884	1,425,678	1,109,487	1,230,865	1,433,484	1,433,484	548,529	1,151,409	1,167,326	1,204,729
Total Capital Expenditure - Vote		1,407,884	1,425,678	1,109,487	1,230,865	1,433,484	1,433,484	548,529	1,151,409	1,167,326	1,204,729

MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source (continued)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional											
Governance and administration		260,451	265,933	59,940	180,208	172,054	172,054	65,330	91,138	80,187	48,988
Executive and council		7,969	1,155	379	10,150	17,690	17,690	6,244	6,250	7,000	6,500
Finance and administration		252,482	264,778	59,561	170,058	152,938	152,938	59,086	84,888	73,187	42,488
Internal audit		–	–	–	–	1,426	1,426	–	–	–	–
Community and public safety		271,363	295,202	292,531	284,497	327,169	327,169	125,631	313,404	339,115	351,493
Community and social services		15,882	22,466	27,695	16,750	11,722	11,722	5,450	64,915	52,074	56,200
Sport and recreation		32,823	48,091	32,782	23,320	36,574	36,574	11,311	36,582	67,360	72,343
Public safety		6,033	16,015	12,959	11,500	41,647	41,647	5,420	24,500	21,150	14,000
Housing		214,662	207,333	218,118	225,927	227,227	227,227	99,966	182,007	194,331	204,450
Health		1,963	1,297	978	7,000	10,000	10,000	3,484	5,400	4,200	4,500
Economic and environmental services		440,341	543,732	412,294	218,694	357,037	357,037	138,378	102,770	120,169	127,982
Planning and development		80,980	71,564	75,994	66,608	74,428	74,428	28,777	38,462	43,010	47,794
Road transport		359,361	472,168	336,301	152,087	282,609	282,609	109,601	64,309	77,159	80,188
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		295,599	262,230	312,467	504,577	532,592	532,592	208,664	584,629	573,055	618,411
Energy sources		120,634	98,904	112,996	158,388	198,833	198,833	88,386	186,195	180,440	188,000
Water management		104,762	104,798	93,883	169,528	166,978	166,978	52,569	161,031	167,798	176,785
Waste water management		61,318	42,015	74,953	110,861	124,661	124,661	51,210	133,909	128,167	151,926
Waste management		8,886	16,513	30,635	65,800	42,121	42,121	16,499	103,494	96,650	101,700
Other		140,130	58,581	32,255	42,889	44,632	44,632	10,526	59,467	54,800	57,855
Total Capital Expenditure - Functional	3	1,407,884	1,425,678	1,109,487	1,230,865	1,433,484	1,433,484	548,529	1,151,409	1,167,326	1,204,729
Funded by:											
National Government		624,464	696,267	763,360	788,448	910,693	910,693	345,903	847,300	868,852	922,312
Transfers recognised - capital	4	624,464	696,267	763,360	788,563	910,693	910,693	345,903	847,300	868,852	922,312
Borrowing	6	11,727	–	–	–	–	–	–	–	–	–
Internally generated funds		771,693	729,410	346,128	442,302	522,791	522,791	202,626	304,108	298,474	282,417
Total Capital Funding	7	1,407,884	1,425,678	1,109,487	1,230,865	1,433,484	1,433,484	548,529	1,151,409	1,167,326	1,204,729

Table 100: MBRR Table A6 - Budgeted Financial Position

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
ASSETS										
Current assets										
Cash and cash equivalents	678 130	658 716	697 950	791 916	816 071	816 071	1 428 056	868 203	903 893	932 605
Trade and other receivables from exchange transactions	1 975 707	2 168 730	2 374 992	3 101 624	2 841 687	2 841 687	2 566 406	2 901 752	3 058 839	3 208 921
Receivables from non-exchange transactions	1 006 547	1 115 381	1 423 285	1 064 567	1 184 341	1 184 341	1 322 083	1 229 872	1 278 119	1 326 367
Current portion of non-current receivables	—	—	—	—	—	—	—	—	—	—
Inventory	44 147	50 806	69 347	74 614	74 614	74 614	78 859	77 586	80 622	83 779
VAT	6 441 759	7 163 631	7 902 263	834 662	934 662	934 662	8 391 348	976 312	1 018 734	1 060 829
Other current assets	6 263	11 926	13 945	23 538	19 836	19 836	15 839	19 539	19 727	19 915
Total current assets	10 152 552	11 169 191	12 481 782	5 890 921	5 871 211	5 871 211	13 802 591	6 073 264	6 359 935	6 632 416
Non current assets										
Investments										
Investment property	451 398	460 265	484 115	474 865	490 515	490 515	484 115	497 715	505 275	512 835
Property, plant and equipment	24 466 095	24 884 799	30 457 161	24 571 622	30 350 104	30 350 104	29 681 918	29 884 300	29 341 610	28 849 702
Biological assets										
Living and non-living resources										
Heritage assets	50 513	50 513	54 060	50 513	54 060	54 060	54 060	54 060	54 060	54 060
Intangible assets	10 071	8 306	6 764	20 360	25 074	25 074	11 156	28 777	34 338	38 877
Trade and other receivables from exchange transactions										
Non-current receivables from non-exchange transactions										
Other non-current assets	690 497	670 354	711 104	687 354	719 104	719 104	711 104	728 104	736 104	744 104
Total non current assets	25 668 573	26 074 236	31 713 205	25 804 714	31 638 857	31 638 857	30 942 354	31 192 956	30 671 388	30 199 579
TOTAL ASSETS	35 821 125	37 243 427	44 194 986	31 695 636	37 510 068	37 510 068	44 744 945	37 266 221	37 031 323	36 831 994
LIABILITIES										
Current liabilities										
Bank overdraft										
Financial liabilities	49 141	50 158	28 814	28 814	27 382	27 382	30 038	20 829	8 417	9 375
Consumer deposits	88 247	90 336	98 543	96 820	101 817	101 817	97 109	105 157	108 664	112 170
Trade and other payables from exchange transactions	1 210 128	1 805 990	1 712 378	1 588 787	1 408 629	1 408 629	1 432 736	1 309 949	1 258 108	1 189 523
Trade and other payables from non-exchange transactions	283 485	255 179	289 601	253 792	289 601	289 601	289 601	289 601	289 601	289 601
Provision	349 529	388 358	451 629	445 559	447 969	447 969	451 629	441 585	437 265	432 802
VAT	6 884 868	7 581 118	8 412 208	1 403 130	1 505 322	1 505 322	9 125 022	1 570 852	1 639 613	1 708 553
Other current liabilities										
Total current liabilities	8 865 399	10 171 137	10 993 173	3 816 903	3 780 719	3 780 719	11 426 136	3 737 974	3 741 667	3 742 024
Non current liabilities										
Financial liabilities	138 854	88 696	79 794	50 980	52 412	52 412	64 476	33 934	25 517	16 142
Provision	945 774	805 095	881 707	945 741	947 707	947 707	881 707	1 015 207	1 072 707	1 130 206
Long term portion of trade payables	—	—	—	—	—	—	—	—	—	—
Other non-current liabilities										
Total non current liabilities	1 084 628	893 792	961 501	996 721	1 000 119	1 000 119	946 183	1 049 141	1 098 224	1 146 348
TOTAL LIABILITIES	9 950 026	11 064 929	11 954 674	4 813 624	4 780 838	4 780 838	12 372 319	4 787 115	4 839 891	4 888 372
NET ASSETS	25 871 099	26 178 498	32 240 312	26 882 012	32 729 230	32 729 230	32 372 626	32 479 106	32 191 432	31 943 623
COMMUNITY WEALTH/EQUITY										
Accumulated surplus/(deficit)	11 294 301	10 706 510	10 619 611	10 113 971	10 727 829	10 727 829	11 325 624	10 075 211	9 390 338	8 750 910
Reserves and funds	14 631 492	15 522 625	21 664 108	16 782 772	22 038 131	22 038 131	21 664 108	22 403 895	22 801 093	23 192 712
Other										
TOTAL COMMUNITY WEALTH/EQUITY	25 925 793	26 229 135	32 283 719	26 896 743	32 765 960	32 765 960	32 989 732	32 479 106	32 191 431	31 943 622

Table 101: MBRR Table A7 - Budgeted Cash Flow Statement

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates	1 375 151	1 502 577	1 472 173	1 772 612	1 772 612	1 772 612	1 043 862	1 769 585	1 850 986	1 983 283
Service charges	3 019 329	3 223 821	3 132 451	3 822 072	3 822 072	3 822 072	2 551 721	4 158 796	4 500 035	4 886 185
Other revenue	4 579 088	5 026 679	4 115 574	718 929	758 584	758 584	3 815 197	1 267 392	1 315 629	1 357 199
Transfers and Subsidies - Operational	1 067 836	1 154 816	1 268 383	1 549 052	1 679 332	1 679 332	1 009 052	1 695 626	1 720 383	1 812 080
Transfers and Subsidies - Capital	704 365	752 565	852 001	788 698	910 693	910 693	761 968	847 185	868 737	922 197
Interest	32 569	52 168	66 740	186 789	197 970	197 970	79 440	255 593	272 080	275 314
Dividends								-	-	-
Payments										
Suppliers and employees	(6 387 312)	(6 714 269)	(7 371 798)	(7 328 300)	(7 375 074)	(7 375 074)	(5 606 224)	(8 556 840)	(9 060 852)	(9 744 569)
Interest	(21 160)	(16 581)	(12 107)	(13 906)	(13 906)	(13 906)	(5 102)	(6 553)	(4 671)	(3 290)
Transfers and Subsidies	(118 735)	(127 370)	(124 911)	(142 581)	(128 926)	(128 926)	(67 170)	(63 889)	(66 620)	(69 112)
NET CASH FROM/(USED) OPERATING ACTIVITIES	4 251 130	4 854 408	3 398 504	1 353 365	1 623 357	1 623 357	3 582 745	1 366 895	1 395 706	1 419 287
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE	1 347	2	116	-	-	-	18 650	-	-	-
Decrease (increase) in non-current receivables								-	-	-
Decrease (increase) in non-current investments								-	-	-
Payments										
Capital assets	(1 408 515)	(889 834)	(849 161)	(1 231 115)	(1 433 734)	(1 433 734)	(440 147)	(1 324 793)	(1 342 693)	(1 385 665)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(1 407 168)	(889 831)	(849 045)	(1 231 115)	(1 433 734)	(1 433 734)	(421 498)	(1 324 793)	(1 342 693)	(1 385 665)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(34)	(3 033)	3 274	3 274	3 274	(2 254)	3 340	3 507	3 507
Payments										
Repayment of borrowing	(45 191)	(49 141)	(30 246)	(28 814)	(28 814)	(28 814)	(14 094)	(25 086)	(20 829)	(8 417)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(45 191)	(49 174)	(33 279)	(25 540)	(25 540)	(25 540)	(16 347)	(21 746)	(17 323)	(4 910)
NET INCREASE/ (DECREASE) IN CASH HELD	2 798 772	3 915 403	2 516 180	96 710	164 084	164 084	3 144 900	20 357	35 690	28 712
Cash/cash equivalents at the year begin:	1 126 078	677 023	659 988	726 982	683 763	683 763	-	847 846	868 203	903 893
Cash/cash equivalents at the year end:	3 924 850	4 592 427	3 176 169	823 692	847 846	847 846	3 144 900	868 203	903 893	932 605

Table 102: MBRR Table A8 – Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
<u>Cash and investments available</u>										
Cash/cash equivalents at the year end	3 924 850	4 592 427	3 176 169	823 692	847 846	847 846	3 144 900	868 203	903 893	932 605
Other current investments > 90 days	(3 246 721)	(3 933 710)	(2 478 218)	(31 776)	(31 776)	(31 776)	(1 716 844)	(0)	0	(1)
Non current Investments	-	-	-	-	-	-	-	-	-	-
Cash and investments available:	678 130	658 716	697 950	791 916	816 071	816 071	1 428 056	868 203	903 893	932 605
<u>Application of cash and investments</u>										
Unspent conditional transfers	274 306	253 825	277 378	252 438	277 378	277 378	753 166	289 601	289 601	289 601
Unspent borrowing										
Statutory requirements	439 150	416 892	508 602	567 983	569 317	569 317	684 485	24 009	671 594	25 399
Other working capital requirements	(228 031)	(370 422)	(148 386)	217 498	66 942	66 942	(1 060 638)	(2 396 683)	(2 684 028)	(3 005 687)
Other provisions	349 529	388 358	451 629	445 559	447 969	447 969	451 629	(3 009)	438 533	(3 349)
Total Application of cash and investments:	834 955	688 653	1 089 223	1 483 478	1 361 605	1 361 605	828 643	(2 086 082)	(1 284 300)	(2 694 037)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	(156 825)	(29 937)	(391 273)	(691 562)	(545 534)	(545 534)	599 413	2 954 285	2 188 194	3 626 641
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	(156 825)	(29 937)	(391 273)	(691 562)	(545 534)	(545 534)	599 413	2 954 285	2 188 194	3 626 641

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	609,891	605,948	405,014	632,174	648,742	648,742	641,882	638,888	629,323
Roads Infrastructure		91,006	69,521	81,508	71,670	86,647	86,647	62,136	52,645	66,731
Storm water Infrastructure		29,943	35,206	46,401	38,450	48,070	48,070	30,378	24,716	29,725
Electrical Infrastructure		79,368	96,351	22,151	39,477	44,477	44,477	95,750	90,400	96,000
Water Supply Infrastructure		206,269	221,161	109,866	162,545	176,208	176,208	157,811	188,720	148,719
Sanitation Infrastructure		54,481	47,464	35,153	68,693	63,793	63,793	81,424	57,037	55,685
Solid Waste Infrastructure		38	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		1,136	6,127	743	3,000	2,730	2,730	1,200	3,500	2,500
Infrastructure		462,240	475,831	295,822	383,834	421,924	421,924	428,699	417,017	399,360
Community Facilities		14,751	16,916	12,487	28,419	28,364	28,364	45,829	54,700	45,655
Sport and Recreation Facilities		157	267	–	150	270	270	580	1,050	1,400
Community Assets		14,909	17,184	12,487	28,569	28,634	28,634	46,409	55,750	47,055
Heritage Assets		700	2,472	972	–	–	–	800	700	800
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		7,679	4,856	23,539	22,636	16,842	16,842	43,412	65,150	66,870
Housing		31,403	34,529	33,289	26,000	29,717	29,717	14,679	17,224	23,000
Other Assets		39,082	39,385	56,829	48,636	46,559	46,559	58,091	82,374	89,870
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		13,632	7,817	–	13,000	20,100	20,100	4,800	5,600	4,500
Intangible Assets		13,632	7,817	–	13,000	20,100	20,100	4,800	5,600	4,500
Computer Equipment		1,733	62	1,764	3,415	5,315	5,315	2,155	2,565	3,165
Furniture and Office Equipment		14,894	10,217	9,014	26,050	33,934	33,934	28,034	23,750	23,410
Machinery and Equipment		22,521	5,154	10,857	26,869	27,344	27,344	24,120	22,610	25,740
Transport Assets		16,464	35,132	14,700	86,800	57,931	57,931	33,100	22,700	27,300
Land		23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	306,156	270,244	351,447	302,886	382,471	382,471	237,051	229,751	239,926

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Roads Infrastructure		156,757	134,897	206,724	99,000	138,100	138,100	56,951	70,404	74,583
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		91,684	66,789	89,428	117,888	158,683	158,683	79,744	68,840	70,000
Water Supply Infrastructure		44,305	43,916	49,191	72,528	71,978	71,978	80,710	71,507	75,493
Infrastructure		292,747	245,602	345,343	289,416	368,760	368,760	217,405	210,751	220,076
Community Facilities		1,433	215	–	5,300	2,161	2,161	10,700	7,800	8,050
Sport and Recreation Facilities		1,349	15,041	4,753	7,170	7,550	7,550	8,946	10,500	11,000
Community Assets		2,782	15,256	4,753	12,470	9,711	9,711	19,646	18,300	19,050
Operational Buildings		10,127	9,386	1,350	1,000	4,000	4,000	–	700	800
Housing		–	–	–	–	–	–	–	–	–
Other Assets		10,127	9,386	1,350	1,000	4,000	4,000	–	700	800
Transport Assets		500	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets	6	491,837	549,485	353,027	295,805	402,271	402,271	272,475	298,686	335,479
Roads Infrastructure		280,638	402,125	194,691	108,544	201,779	201,779	36,161	42,725	44,125
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		8,321	16,983	15,716	15,000	15,000	15,000	15,000	20,000	20,000
Water Supply Infrastructure		7,150	7,004	7,132	21,000	6,000	6,000	12,448	10,881	10,881
Sanitation Infrastructure		46,597	32,254	59,668	100,861	114,661	114,661	118,281	128,167	151,926
Solid Waste Infrastructure		–	–	–	10,100	153	153	23,682	19,800	23,100
Infrastructure		342,707	458,366	277,207	255,505	337,594	337,594	205,573	221,572	250,032
Community Facilities		35,502	44,619	42,679	24,300	22,396	22,396	45,366	38,674	43,147
Sport and Recreation Facilities		107,449	35,157	26,255	4,800	20,128	20,128	5,612	18,150	19,000
Community Assets		142,951	79,776	68,934	29,100	42,524	42,524	50,978	56,824	62,147
Heritage Assets		1,062	1,695	862	–	–	–	1,600	1,400	1,600
Operational Buildings		4,722	9,436	5,562	9,800	21,953	21,953	13,324	17,490	20,300
Housing		–	–	–	–	–	–	–	–	–
Other Assets		4,722	9,436	5,562	9,800	21,953	21,953	13,324	17,490	20,300
Transport Assets		–	–	–	1,000	–	–	600	1,050	1,000
Zoo's, Marine and Non-biological Animals		396	212	462	400	200	200	400	350	400
Total Capital Expenditure	4	1,407,884	1,425,678	1,109,487	1,230,865	1,433,484	1,433,484	1,151,409	1,167,326	1,204,729

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<i>R thousand</i>										
<i>Roads Infrastructure</i>		528,401	606,544	482,923	279,214	426,526	426,526	155,248	165,774	185,439
<i>Storm water Infrastructure</i>		29,943	35,206	46,401	38,450	48,070	48,070	30,378	24,716	29,725
<i>Electrical Infrastructure</i>		179,373	180,124	127,295	172,365	218,159	218,159	190,495	179,240	186,000
<i>Water Supply Infrastructure</i>		257,724	272,081	166,190	256,073	254,186	254,186	250,969	271,107	235,093
<i>Sanitation Infrastructure</i>		101,078	79,718	94,821	169,554	178,454	178,454	199,705	185,204	207,611
<i>Solid Waste Infrastructure</i>		38	–	–	10,100	153	153	23,682	19,800	23,100
<i>Information and Communication Infrastructure</i>		1,136	6,127	743	3,000	2,730	2,730	1,200	3,500	2,500
Infrastructure		1,097,693	1,179,799	918,372	928,756	1,128,278	1,128,278	851,677	849,341	869,469
Community Facilities		51,686	61,750	55,166	58,019	52,921	52,921	101,895	101,174	96,852
Sport and Recreation Facilities		108,956	50,465	31,008	12,120	27,948	27,948	15,138	29,700	31,400
Community Assets		160,642	112,216	86,174	70,139	80,869	80,869	117,034	130,874	128,252
Heritage Assets		1,762	4,168	1,834	–	–	–	2,400	2,100	2,400
Operational Buildings		22,528	23,678	30,452	33,436	42,795	42,795	56,736	83,340	87,970
Housing		31,403	34,529	33,289	26,000	29,717	29,717	14,679	17,224	23,000
Other Assets		53,931	58,207	63,741	59,436	72,512	72,512	71,415	100,564	110,970
Licences and Rights		13,632	7,817	–	13,000	20,100	20,100	4,800	5,600	4,500
Intangible Assets		13,632	7,817	–	13,000	20,100	20,100	4,800	5,600	4,500
Computer Equipment		1,733	62	1,764	3,415	5,315	5,315	2,155	2,565	3,165
Furniture and Office Equipment		14,894	10,217	9,014	26,050	33,934	33,934	28,034	23,750	23,410
Machinery and Equipment		22,521	5,154	10,857	26,869	27,344	27,344	24,120	22,610	25,740
Transport Assets		16,963	35,132	14,700	87,800	57,931	57,931	33,700	23,750	28,300
Land		23,716	12,695	2,569	15,000	7,000	7,000	15,673	5,822	8,123
Zoo's, Marine and Non-biological Animals		396	212	462	400	200	200	400	350	400
TOTAL CAPITAL EXPENDITURE - Asset class		1,407,884	1,425,678	1,109,487	1,230,865	1,433,484	1,433,484	1,151,409	1,167,326	1,204,729

MBRR Table A9 – Asset Management (continued)

BUF Buffalo City - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	20,296,986	20,711,422	28,531,114	18,767,862	27,502,998	27,502,998	(1,166,611)	15,175,030	(1,205,976)
Roads Infrastructure		6,265,695	6,720,007	10,584,629	5,852,928	10,147,620	10,147,620	(430,315)	4,982,349	(452,068)
Storm water Infrastructure		(94,582)	(101,225)	(538,844)	(113,717)	(546,016)	(546,016)	(6,900)	(127,888)	(7,794)
Electrical Infrastructure		4,379,685	4,073,983	5,795,560	3,365,762	5,401,165	5,401,165	(466,922)	2,351,993	(532,649)
Water Supply Infrastructure		3,507,232	3,641,601	5,168,810	3,596,785	5,143,393	5,143,393	(6,879)	3,588,624	(6,304)
Sanitation Infrastructure		2,167,684	2,280,132	2,612,446	2,020,680	2,470,023	2,470,023	(228,103)	1,623,268	(150,693)
Solid Waste Infrastructure		252,818	255,751	352,707	248,884	349,287	349,287	(3,200)	242,323	(3,360)
Rail Infrastructure		(367)	(367)	(367)	(367)	(367)	(367)	–	(367)	–
Coastal Infrastructure										
Information and Communication Infrastructure		994	4,431	4,431	9,858	7,832	7,832	1,200	15,358	2,500
Infrastructure		16,479,158	16,874,313	23,979,372	14,980,812	22,972,937	22,972,937	(1,141,120)	12,675,660	(1,150,368)
Community Assets		1,447,950	1,478,381	2,014,801	1,344,853	1,936,251	1,936,251	(67,334)	1,175,015	(66,110)
Heritage Assets		50,513	50,513	54,060	50,513	54,060	54,060	–	50,513	–
Investment properties		451,398	460,265	484,115	474,865	490,515	490,515	7,200	489,625	7,560
Other Assets		1,304,490	1,323,696	1,521,378	1,217,726	1,474,303	1,474,303	(86,535)	(90,407)	(90,207)
Biological or Cultivated Assets										
Intangible Assets		10,071	8,306	6,764	20,360	25,074	25,074	5,040	14,710	5,050
Computer Equipment		(592)	(530)	650	4,835	6,005	6,005	2,515	10,865	3,415
Furniture and Office Equipment		113,803	97,491	66,168	71,206	57,790	57,790	(12,130)	54,718	(14,939)
Machinery and Equipment		54,526	45,628	33,954	99,787	58,496	58,496	29,480	183,254	30,200
Transport Assets		301,190	288,881	263,313	418,426	321,029	321,029	80,600	520,776	61,300
Land		84,479	84,479	106,539	84,479	106,539	106,539	15,673	90,301	8,123
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	20,296,986	20,711,422	28,531,114	18,767,862	27,502,998	27,502,998	(1,166,611)	15,175,030	(1,205,976)
EXPENDITURE OTHER ITEMS		1,970,073	2,289,857	2,434,585	1,092,167	1,054,553	1,054,553	1,112,279	1,272,834	1,371,779
Depreciation	7	1,568,683	1,845,225	1,943,398	567,097	567,097	567,097	624,823	762,955	839,465
Repairs and Maintenance by Asset Class	3	401,390	444,633	491,187	525,070	487,456	487,456	487,456	509,879	532,314
Roads Infrastructure		101,197	107,002	100,887	130,646	117,582	117,582	117,582	122,991	128,402
Storm water Infrastructure		11,846	13,233	10,198	1,977	1,780	1,780	1,780	1,861	1,943
Electrical Infrastructure		39,245	41,929	64,010	24,861	23,713	23,713	23,713	24,804	25,896
Water Supply Infrastructure		2,998	3,313	(4,642)	2,180	1,962	1,962	1,962	2,053	2,143
Sanitation Infrastructure		25,619	33,915	46,462	46,516	41,985	41,985	41,985	43,916	45,849
Solid Waste Infrastructure		1,285	1,250	64	1,303	1,173	1,173	1,173	1,227	1,281
Infrastructure		182,189	200,641	216,979	207,484	188,195	188,195	188,195	196,852	205,513
Community Facilities		10,207	9,168	4,452	4,303	3,873	3,873	3,873	4,051	4,229
Sport and Recreation Facilities		2,364	2,080	1,119	1,430	1,290	1,290	1,290	1,349	1,409
Community Assets		12,571	11,247	5,572	5,733	5,163	5,163	5,163	5,400	5,638
Heritage Assets		8	8	–	–	–	–	–	–	–
Operational Buildings		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Housing		–	–	–	–	–	–	–	–	–
Other Assets		27,957	33,394	24,909	27,828	25,795	25,795	25,795	26,982	28,169
Intangible Assets		–	–	–	–	–	–	–	–	–
Computer Equipment		425	847	204	747	672	672	672	703	734
Furniture and Office Equipment		4,161	7,067	3,770	23,445	21,807	21,807	21,807	22,810	23,814
Machinery and Equipment		149,865	161,883	211,051	220,057	198,033	198,033	198,033	207,142	216,257
Transport Assets		24,215	29,546	28,701	39,777	47,791	47,791	47,791	49,990	52,189
TOTAL EXPENDITURE OTHER ITEMS		1,970,073	2,289,857	2,434,585	1,092,167	1,054,553	1,054,553	1,112,279	1,272,834	1,371,779
Renewal and upgrading of Existing Assets as % of total capex		56.7%	57.5%	63.5%	48.6%	54.7%	54.7%	44.3%	45.3%	47.8%
Renewal and upgrading of Existing Assets as % of deprecn		50.9%	44.4%	36.2%	105.6%	138.4%	138.4%	81.5%	69.3%	68.5%
R&M as a % of PPE & Investment Property		2.0%	2.2%	1.7%	2.8%	1.8%	1.8%	-41.6%	3.4%	-44.0%
Renewal and upgrading and R&M as a % of PPE and Investment Property		5.9%	6.1%	4.2%	6.0%	4.6%	4.6%	-85.1%	6.9%	-91.5%

Table 104: MBRR Table A10 – Basic Service Delivery Measurement

BUF Buffalo City - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		124,066	–	–	123,566	123,566	123,566	123,050	123,050	123,050
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	127,290	–	–	141,008	141,008	141,008	142,524	142,524	142,524
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		251,356	–	–	264,574	264,574	264,574	265,574	265,574	265,574
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
Below Minimum Service Level sub-total		2,121	–	–	3,864	3,864	3,864	2,864	1,864	864
Total number of households	5	253,477	–	–	268,438	268,438	268,438	268,438	267,438	266,438
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		166,262	–	–	155,014	155,014	155,014	176,210	176,210	176,210
Flush toilet (with septic tank)		5,437	–	–	5,437	5,437	5,437	5,437	5,437	5,437
Chemical toilet		3,544	–	–	3,544	3,544	3,544	3,544	3,544	3,544
Pit toilet (ventilated)		53,175	–	–	54,445	54,445	54,445	60,655	61,655	62,855
Other toilet provisions (> min.service level)		16,344	–	–	16,344	16,344	16,344	16,444	16,444	16,444
Minimum Service Level and Above sub-total		244,762	–	–	234,784	234,784	234,784	262,290	263,290	264,490
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		8,692	–	–	4,184	4,184	4,184	4,184	3,184	1,984
Total number of households	5	253,454	–	–	238,968	238,968	238,968	266,474	266,474	266,474
<u>Energy:</u>										
Electricity (at least min.service level)		6,000	5,164	4,963	4,977	4,977	4,977	4,977	4,977	4,977
Electricity - prepaid (min.service level)		128,000	131,851	–	132,992	132,992	132,992	133,684	134,184	134,684
Minimum Service Level and Above sub-total		134,000	137,015	4,963	137,969	137,969	137,969	138,661	139,161	139,661
Electricity (< min.service level)		40,000	36,500	–	35,500	35,500	35,500	37,000	37,000	37,000
Electricity - prepaid (< min. service level)		–	36,500	–	35,500	35,500	35,500	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		40,000	73,000	–	71,000	71,000	71,000	37,000	37,000	37,000
Total number of households	5	174,000	210,015	4,963	208,969	208,969	208,969	175,661	176,161	176,661
<u>Refuse:</u>										
Removed at least once a week		157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
Minimum Service Level and Above sub-total		157,392	–	–	157,392	157,392	157,392	157,392	157,392	157,392
Removed less frequently than once a week		2,012	–	–	2,012	2,012	2,012	2,012	2,012	2,012
Using communal refuse dump		6,707	–	–	6,707	6,707	6,707	6,707	6,707	–
Using own refuse dump		46,947	–	–	46,947	46,947	46,947	46,947	46,947	46,947
Other rubbish disposal		3,130	–	–	3,130	3,130	3,130	3,130	3,130	3,130
No rubbish disposal		7,154	–	–	7,154	7,154	7,154	7,154	7,154	7,154
Below Minimum Service Level sub-total		65,950	–	–	65,950	65,950	65,950	65,950	65,950	59,243
Total number of households	5	223,342	–	–	223,342	223,342	223,342	223,342	223,342	216,633

MBRR Table A10 – Basic Service Delivery Measurement (continued)

BUF Buffalo City - Table A10 Basic service delivery measurement										
Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	47,821	47,821	47,821	50,321	52,821	56,275
Sanitation (free minimum level service)		–	–	–	40,076	40,076	40,076	42,576	45,076	47,059
Electricity/other energy (50kwh per household per month)		–	–	–	68,694	68,694	68,694	71,194	73,694	78,256
Refuse (removed at least once a week)		–	–	–	43,928	43,928	43,928	43,928	43,928	45,861
Informal Settlements		–	–	–	181	181	181	181	181	191
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		223,324	235,622	242,624	244,744	244,744	244,744	267,407	284,895	303,527
Sanitation (free sanitation service to indigent households)		73,090	83,918	63,848	108,893	108,893	108,893	114,120	119,484	124,741
Electricity/other energy (50kwh per indigent household per month)		50,947	32,467	48,360	109,712	109,712	109,712	126,981	133,787	142,069
Refuse (removed once a week for indigent households)		133,479	149,818	110,124	184,535	184,535	184,535	193,393	202,482	211,391
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	322,276	322,276	322,276	347,435	378,704	397,362
Total cost of FBS provided	8	480,841	501,825	464,955	970,160	970,160	970,160	1,049,336	1,119,353	1,179,092
Highest level of free service provided per household										
Property rates (R value threshold)		120,000	–	–	120,000	120,000	120,000	120,000	–	–
Water (kilolitres per household per month)	6	–	–	–	6	6	6	6	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)	102	–	–	–	118	118	118	124	–	–
Electricity (kwh per household per month)	–	–	–	–	50	50	50	50	–	–
Refuse (average litres per week)	170	–	–	–	170	170	170	170	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		127	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		127,403	144,333	209,496	288,859	288,859	288,859	296,356	309,988	323,628
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	52	52	52	55	–	–
Total revenue cost of subsidised services provided		127,530	144,333	209,496	288,911	288,911	288,911	296,411	309,988	323,628

2.17 CITY MANAGER'S QUALITY CERTIFICATE

I **Mxolisi Yawa**, City Manager of Buffalo City Metropolitan Municipality, hereby certify that the Draft 2025/2026 Medium-Term Revenue and Expenditure Framework and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Mxolisi Yawa

City Manager of Buffalo City Metropolitan Municipality (BUF)

Signature _____

Date _____

ANNEXURES:

- C.1 Draft 2025/2026 MTREF Capital Projects - Per Programme/Project
- C.2. Draft 2025/2026 MTREF Capital Projects – Detailed Schedule
- D.1. Draft 2025/2026 MTREF Operating Projects-Per Programme/Project
- D.2. Draft 2025/2026 MTREF Operating Projects – Detailed Schedule
- E: BCMM mSCOA Systems Implementation Status Report
- F: 2025/2026 Tariff Book
- G: 2025/2026 Tariff Policy
- H: 2025/2026 Property Rates Policy & Property Rates By-Law
- I: 2025/2026 Supply Chain Management Policy
- J: 2025/2026 Immovable Asset Policy
- K: 2025/2026 Movable Asset Policy
- L: 2025/2026 Budget Virement Policy
- M: 2025/2026 Funding and Reserves Policy
- N: 2025/2026 Credit Control Policy
- O: 2025/2026 Indigent Support Policy
- P: 2025/2026 Long-Term Borrowing Policy
- Q: 2025/2026 Capital Infrastructure Investment Policy
- R: 2025/2026 Long-Term Financial Planning Policy
- S: 2025/2026 Budget Management and Oversight Policy
- T: 2025/2026 Investment & Cash Management Policy
- U: 2025/2026 Cost Containment Policy
- V: 2025/2026 Receipting Policy
- W: 2025/2026 Service Level Standards
- X: MFMA Circular 129 and 130
- Y: Consolidated Draft 2025/2026 MTREF A-Schedules
- Z: Draft 2025/2026 MTREF A-Schedules (Parent)
- AA: Draft 2025/2026 MTREF D-Schedules (Municipal Entity: BCMDA)
- AB: Draft 2025/2026 Built Environmental Performance Plan: BCMM Catalytic Land Development Programmes